REPORTS

ON THE

OPERATIONS IN CONNECTION WITH THE INCOME TAX

IN THE

BOMBAY PRESIDENCY

FOR THE YEAR 1897-98.

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From

H. F. SILCOCK, Esquire, I. C. S.,
Acting Commissioner, Northern Division;

To

The SECRETARY to GOVERNMENT,
Financial Department,
Bombay.

Ahmedabad, 2nd September 1898.

Sir,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the districts of the Northern Division, including Deesa, for the year 1897-98, together with the reports, as per margin, of the Collectors and the Cantonment Magistrate, Deesa. The following returns, compiled in my office, are appended:—

Ahmedabad Collector's No. 1768, dated 11th July 1898, and accompaniments.
Pálanpur Political Superintendent's No. 3495, dated 11th July 1898, and accompaniments.
Kaira Collector's No. 3152, dated 9th July 1898, and accompaniments.
Panch Maháls Collector's No. 2791, dated 8th July 1898, and accompaniments.
Broach Collector's No. 2015, dated 2nd July 1898, and accompaniments.
Surat Collector's No. 1951, dated 30th July 1898, and accompaniments.
Thána Collector's No. 4740, dated 22nd June 1898, and accompaniments.

Return No. III.—Statement showing the collections under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due.

*Return No. V**.—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each táluka of the districts in the Northern Division.

2. Returns Nos. I and II will be submitted direct by the Accountant General.

3. Returns Nos. III, IV and V agree with each other in the manner required by Government, *i.e.*, the amount in column 22 of Return No. III is the same as that entered in column 20 of Return No. IV, over-collections to be refunded being excluded from the former; the latter agrees with Return No. V under each part, provided the amount of penalties are deducted.

4. The collections of the tax brought on to the books of the Accountant General, Bombay, and those shown in the Collectors' returns are shown in Appendix A, the differences between the two sets of figures being explained in a separate memorandum.

Administration.

5. The assessment lists for the cities of Ahmedabad, Broach and Surat were, as usual, drawn up by the Huzúr Deputy Collectors; those for the tálukas and Maháls by the Mámlatdárs and Mahálkaris, respectively. In the Deesa Cantonment this duty was performed by the Cantonment Magistrate. The final demand of the previous year, supplemented by fresh inquiries instituted by the assessing officers, was the basis on which the new assessments were fixed. The Assistant and Deputy Collectors carefully examined the lists for the tálukas and Maháls in their charge, and they were again scrutinized by the Collectors

* Not printed.

along with those for the cities of Ahmedabad, Broach and Surat, before submission to the Commissioner for sanction to their publication under Government Resolution No. 3058, dated 1st September 1893. They seem to have been generally drawn up with care.

Revision.

6. The powers of revision under Section 25 of the Act in the cities of Ahmedabad and Surat and the Deesa Cantonment were, as heretofore, exercised by the assessing officers themselves and by the Huzúr Deputy Collectors in the town of Kaira and in the Broach and Jambusar tálukas. In the town and táluka of Anklesvar and in the City of Broach these powers were exercised by the Collector and the District Deputy Collector, respectively. Elsewhere the Assistant and the Deputy Collectors in charge of tálukas exercised these powers.

7. The Collectors exercised, as usual, general supervision as Commissioners in the several districts of this Division under Section 27 of the Act. It will appear from the figures given in the margin that 85 appeals were preferred to the Commissioners against 56 in the preceding year. There was an appreciable rise in the number of appeals in Ahmedabad, while in Kaira all the 9 appeals preferred were rejected. In Broach, too, there was a small rise from 16 to 20 during the year, of which 3 were rejected as time-barred. In Surat the number of appeals rose from 17 to 20. In Thána 2 special appeals were preferred against 4 in the previous year. Three appeals were heard by the Collector of Panch Maháls against none last year. All the appeals were disposed of during the year.

District.	1897-98.	1896-97.
Ahmedabad ...	31	18
Kaira	9	1
Panch Maháls ...	3	...
Broach	20	16
Surat	20	17
Thána	2	4
Total ...	85	56

Original Demand.

8. The original demand amounted to Rs. 4,70,712 from 16,081 assessees as against Rs. 4,56,256 from 16,477 assessees, showing an increase of Rs. 14,456 in the demand and a decrease of 396 in the number of assessees.

9. The amount of final demand stood at Rs. 4,35,062 after deducting Rs. 35,650 reduced on appeal. Adding to this the amount of penalties Rs. 157 and Rs. 10,894 the arrears of the previous year, the net amount for collection was Rs. 4,46,113. Out of this sum Rs. 4,26,771 were realized during the year under report, but refunds to the extent of Rs. 698 having been subsequently made to successful objectors, the net collections amounted to Rs. 4,25,966 (exclusive of Rs. 107 to be refunded), leaving a balance outstanding of Rs. 20,147 at the end of the year. Details of the original and final demands, the collections and the balances are given in the subjoined table :—

District.	Original Demand.		Final Demand.						
			I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of Income.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
		Rs.		Rs.		Rs.	Rs.		
Ahmedabad ...	5,382	2,03,724	210	7,462	29	26,784	515 (33 assessees).	4,711	1,48,529
Deesa.... ...	122	2,562	3	30	...	...	.....	119	2,500
Kaira	3,086	73,515	38	708	...	...	.....	2,921	69,894
Panch Maháls .	739	13,845	12	85	...	...	.....	704	12,943
Broach ...	1,715	50,089	91	2,098	3	3,374	.....	1,546	41,780
Surat	3,425	91,348	102	2,318	2	1,505	481 (165 assessees).	3,023	81,160
Thána	1,612	35,629	20	364	...	...	.....	1,492	32,532
Total ...	16,081	4,70,712	476	13,065	34	31,663	996 (198 assessees).	14,521	3,89,338

District.	Final Demand—*continued.* Total. Number.	Total. Amount.	Penalites. Number.	Penalites. Amount.	Arrears of previous year.	Grand Total.	Gross collections.	Refunds.	Net collections.	Balance outstanding, including amount written off and remitted.	Remarks.
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	4,983	1,83,290	245	137	6,445	1,89,872	1,83,969	349	1,83,620	6,252	
Deesa	123	2,530	25	9	35	2,574	2,499	...	2,499	75	
Kaira	2,959	70,602	1	4	519	71,125	70,690	122	(a) 70,568	659	(a) Includes Rs. 102 to be refunded.
Panch Mahals .	716	13,028	...	...	60	13,088	13,138	90	13,048	40	
Broach ...	1,640	47,252	4	4	*238	47,494	47,329	30	(b) 47,299	200	(b) Includes Rs. 5 to be refunded.
Surat	3,297	85,464	...	...	†1,797	87,261	76,220	77	76,143	11,118	
Thana	1,512	32,896	1	3	1,800	34,699	32,926	30	32,896	1,803	
Total ...	15,229	4,35,062	276	157	10,894	4,46,113	4,26,771	698	4,26,073	20,147	

* The amount of Rs. 238 is made up of Rs. 178+Rs. 60 which was included in the amount of Rs. 138 shown as written off last year in the Broach District. The amount of Rs. 60 was in fact written off during the current year and has consequently been included in these figures.
† The difference of Re. 1 as compared with the figures for the past year is on account of the elimination of fractions.

10. As compared with the previous year, there is a small increase of Rs. 1,539 in the final demand under Part I, which is chiefly contributed by Ahmedabad and Surat. Under Part II, the increase of Rs. 3,164 is mainly due to the increase in the number of Companies in Ahmedabad and to the careful scrutiny of the assessment list for the Broach City by the Collector himself before its publication. The small increase under Part III does not call for any special remark.

11. The following table shows the original and final demands under Part IV (Other sources of income) as compared with the figures for the past year :—

District.		Original Demand. Number.	Original Demand. Amount.	Final Demand. Number.	Final Demand. Amount.
			Rs.		Rs.
Ahmedabad	1896-97 ...	5,205	1,59,357	4,786	1,43,758
	1897-98 ...	5,109	1,68,207	4,711	1,48,529
		- 96	+8,850	—75	+4,771
Deesa	1896-97 ..	124	2,437	122	2,368
	1897-98 ...	119	2,532	119	2,500
		—5	+95	—3	+132
Kaira	1896-97 ..	3,162	75,618	2,977	71,505
	1897-98 ...	3,048	72,807	2,921	69,894
		—114	—2,811	—56	—1,611
Panch Mahals... ...	1896-97 ...	722	14,026	682	12,461
	1897-98 ..	727	13,760	704	12,943
		+5	—266	+22	+482
Broach...	1896-97 ...	1,658	43,070	1,578	40,754
	1897-98 ...	1,622	44,621	1,546	41,780
		—36	+1,551	—32	+1,026
Surat	1896-97 ...	3,303	82,787	3,165	79,146
	1897-98 ...	3,156	87,044	3,028	81,160
		- 147	+4,257	- 137	+2,014
Thána...	1896-97 ...	1,735	37,978	1,644	35,192
	1897-98 ...	1,592	35,265	1,492	32,532
		—143	—2,713	—152	—2,660
Total ...	1896-97 ...	15,909	4,15,273	14,954	3,85,184
	1897-98 ...	15,373	4,24,236	14,521	3,89,338
		- 536	+8,963	—433	+4,154

12. On the whole there was a rise in the amount of the tax and a decline in the number of assessees both in the original and final demands. In Ahmedabad, Broach and Surat the increase in the final demand is appreciable, but the decrease in Kaira and Thána is somewhat large and is attributed to the slack-

ness of trade owing to the plague. The increase in the remaining districts is slight.

13. The following table gives for each district details as to the number of persons originally assessed, the number of petitions of objections made against the original assessments, percentage of petitions to assessees, the percentage of reductions on objections and the incidence of the tax :—

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.						Number of Persons to one Tax-payer.
					Population of the District.	Per head of Population.			Per head of Tax-payer.		
						Rs.	a.	p.	Rs.	a.	p.
Ahmedabad ...	5,382	2,357	43·8	10·0	921,712	0	3	4	36	12	6	185
Deesa	122	18	14·7	1·2	8,765	0	4	8	20	11	10	72
Kaira	3,086	1,317	42·7	3·9	871,589	0	1	4	23	13	9	294
Panch Mahâls .	739	243	32·9	5·9	313,417	0	0	8	18	3	2	438
Broach... ...	1,715	849	49·5	5·6	341,490	0	2	2	28	13	0	208
Surat	3,425	1,017	29·7	6·3	649,989	0	2	2	25	14	9	197
Thâna	1,612	335	20·8	7·7	819,580	0	0	8	21	12	1	542
Total ...	16,081	6,136	38·1	7·6	3,926,542	0	1	10	28	9	1	258

14. In all 6,136 or 38·1 per cent. appeals were preferred against 5,976 or 36·3 per cent. in the previous year. Of the former, 6,051 appeals were made under Section 25 of the Act and 85 to the Commissioners under Section 27. The amount reduced on successful petitions of objections was 7·6 per cent. of the original assessment as against 6·7 per cent. of the last year. Thus on the whole, the result of revision was slightly more favourable to the petitioners than in the previous year. Contrasting the figures of each district for the current year with those of the past, it appears that the proportion of objections rose in all the districts except in Kaira, where it was slightly less, with a corresponding increase in the percentage of reduction on objections, except in the Panch Mahâls and Deesa. The decrease from 11·1 to 5·9 in the percentage of reduction in the Panch Mahâls is very satisfactory. In Ahmedabad and Surat the percentage rose from 8·3 and 4·2 to 10 and 6·3, respectively.

15. The average incidence of the tax per head of population, *viz.*, 0-1-10 was much the same as last year; but the incidence per head of assessees has risen from Rs. 27-7-1 to Rs. 28-9-1 owing to the decrease in the number of tax-payers.

16. The subjoined table exhibits the variations in each class under Part IV in consequence of revision :—

Class.	Ahmedabad.		Deesa.		Kaira.		Panch Mahals.		Broach.		Surat.		Tha'na.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	1,360	...	10	...	700	...	130	40	330	...	406	...	580	50	3,510	90
II	1,710	...	...	...	385	...	15	60	330	15	175	...	240	30	2,855	105
III	280	...	...	...	630	...	240	...	160	60	380	120	220	120	1,910	300
IV	700	...	...	...	112	...	...	28	112	56	427	...	196	140	1,547	224
V	940	...	...	...	...	55	105	...	105	...	307	...	245	70	1,672	125
VI	...	294	...	...	...	27	42	...	126	42	546	...	294	42	1,008	405
VII	2,541	...	24	26	401	...	...	...	115	59	838	...	378	...	4,294	85
VIII	1,574	...	24	...	637	...	147	...	741	...	667	...	597	178	4,387	178
IX	3,064	...	...	...	80	...	...	...	...	291	573	...	173	...	3,892	291
X	174	...	...	...	56	...	266	...	...	478	844	...	440	...	1,774	478
XI	...	1,513	...	...	...	...	...	...	1,042	...	...	96	...	...	1,042	1,609
XII	71	...	...	...	...	...	...	...	781	...	...	241	...	...	852	241
XIII	898	...	...	...	...	...	...	...	...	...	1,188	...	...	...	2,083	...
XIV	8,203	...	...	...	...	...	...	...	...	...	...	...	...	...	8,203	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	21,485	1,807	58	26	2,995	82	945	128	3,842	1,001	6,341	457	3,363	630	39,029	4,131
Net reduction ...	—19,678		—32		—2,913		—817		—2,841		—5,884		—2,733		—34,898	

Note.— This table includes the results of the appeal proceedings only.

17. The total reductions amounted to Rs. 39,029, while enhancements were made to the extent of Rs. 4,131, the net reduction being thus Rs. 34,898 against Rs. 30,089 last year. The net reductions in the lower classes (I to VI) amounted to Rs. 11,253 against Rs. 13,286 in the preceding year, while in the upper classes they amounted to Rs. 23,645 against Rs. 16,803. The table given in the margin shows the net reductions made in each district during the current year and the preceding one. Except Ahmedabad, Broach and Surat, all the other districts show an improvement. The increase in Ahmedabad is contributed by the city and the tálukas of Daskroi, Dhandhuka and Viramgám, and is reported to be due to the decrease in assessable income. In Surat the increase mainly occurs in the city and in the Bulsár and Jalálpur tálukas, and is due to the interference with trade owing to the plague. The increase in Broach is small and is mainly due to reductions obtained by the Broach City and the táluka of Anklesvar.

District.	1897-98.	1896-97.
	Rs.	Rs.
Ahmedabad ...	19,678	15,599
Deesa	32	69
Kaira	2,913	4,113
Panch Mahals .	817	1,565
Broach... ...	2,841	2,316
Surat	5,884	3,641
Thána	2,733	2,786
Total ...	34,898	30,089

Final Demand.

18. The final demand under all parts amounted to Rs. 4,35,062 against Rs. 4,25,890 in the previous year, showing a net increase of Rs. 9,172 under all the four parts. Taking each part separately there was an increase of Rs. 1,539 under Part I, which was mainly contributed by Ahmedabad and Surat; an increase of Rs. 3,164 under Part II, which almost wholly occurred in Ahmedabad and Broach as stated in paragraph 10 above; an increase of Rs. 315 under Part III and of Rs. 4,154 under Part IV, which has already been accounted for in paragraph 12. Penalties to the amount of Rs. 157 in 276 cases were inflicted against Rs. 173 in 175 cases in the previous year. In Ahmedabad Rs. 137 were levied from 245 persons as against Rs. 36 last year. This increase is due to a larger number of notices having been issued during the year of the report. In Kaira and Deesa Rs. 4 and Rs. 9 were levied from 1 and 25 persons respectively. In Broach Rs. 4 were recovered from the same number of persons, while in Thána Rs. 3 were recovered from one man. As no difficulty was experienced in realizing the tax in the Panch Mahals and Surat, no penalty was inflicted in those districts.

19. The amount of outstanding balance at the close of the year was Rs. 20,147 or 4·5 per cent. of the total amount for collection (Rs. 4,46,113) against Rs. 12,561 or 2·9 per cent. in the previous year. The following table furnishes details for each district:—

District.	Amount outstanding.	Since collected.	Written off.	Proposed to be written off.	Pending decision of appeal.	In course of recovery.	Remarks.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad	6,252	...	1,638	...	...	4,614	
Deesa	75	22	*28	...	...	25	* Remitted, Section 47.
Kaira	659	457	30	...	...	172	
Panch Mahals... ...	40	...	40	...	...	...	
Broach...	200	10	100	80	...	10	
Surat	11,118	8,062	522	...	...	2,534	
Thána	1,803	568	237	110	...	788	
Total ...	20,147	9,219	2,595	190	...	8,143	

It will be seen from the above table that of the sum of Rs. 20,147 outstanding, Rs. 9,219 have since been collected and Rs. 2,595 have been written off. A further sum of Rs. 190 will have to be written off as irrecoverable, the remainder, Rs. 8,143, is in the course of recovery.

20. Return No. V.—This return shows the distribution of the tax over the different sources of income brought under the operation of the Act. The distri-

bution of the amount collected over the main heads of income and the percentage of each head on the total income for the Division are shown in the following table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	13,064	3·1
II.—Companies	31,551	7·4
III.—Securities	996	0·2
IV.—Other Sources—		
(*a*) Profession	19,091	4·5
(*b*) Commerce	2,91,979	68·6
(*c*) Transport	1,803	0·4
(*d*) Trade	38,383	9·0
(*e*) Manufacture	23,094	5·4
(*f*) Property	5,939	1·4
Total Part IV ...	3,80,199	89·3
Grand Total ...	4,25,810	100·0

As usual, commerce paid more than half the amount of the tax collected, *viz.*, 68·6 per cent, while trade was next and paid 9 per cent.

21. Appendix B* shows the distribution by districts of the principal sources of income under Part IV. As in previous years, money-lending, which is included under commerce, paid the largest amount, *viz.*, Rs. 1,63,879, out of the total of Rs. 4,25,810.

22. Return No. VI.—The total expenditure incurred in the assessment and collection of the tax amounted to Rs. 2,526-1-3 against Rs. 2,424-7-9. The greater part of the expenditure was incurred in Ahmedabad and Surat, where small permanent establishments have been entertained for the collection of the tax. In Kaira, Broach and Thána the work was done by the help of temporary establishments. No expenditure was incurred in the Panch Mahâls, where, as usual, the ordinary establishment did the work. The figures given in the return have been duly verified by the Accountant General.

23. Return No. VII.—Shows the assessment and collection of the tax in each táluka of the districts in this Division. The difference of Rs. 2,595 between the balance outstanding on the 1st April, as shown in this return and in column 21 of Return No. IV, is the result of the omission from Return No. VII of the arrears of the previous year which were written off, though included in Return No. IV.

General Remarks.

24. The working of the Act during the year was fairly satisfactory on the whole, and the tax was collected without much difficulty. The increase of Rs. 9,172 in the final demand is a satisfactory feature considering how much the trade of the country unavoidably suffered from plague regulations, and although the balance outstanding is larger than usual, this is hardly surprising when the extra work thrown on the regular establishments owing to the plague is taken into account.

I have the honour to be,
Sir,
Your most obedient Servant,

H. F. SILCOCK,

Acting Commissioner, N. D.

* Not printed.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1897-98 in the Northern Division.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
		Rs. Rs.	Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	... 500, but less than 750 ...	...	...	84	770	81	723	49	406	...	...	272	5,953	59,271	6,167	61,442	68	...	61,510	200	61,310	
II	... 750 „ „ 1,000 ...	...	...	41	522	20	342	25	326	1	18	30	2,725	40,870	2,812	42,108	26	...	42,134	100	42,034	
III	... 1,000 „ „ 1,250 ...	...	...	13	225	19	408	10	184	1	22	1	1,839	36,690	1,882	37,530	21	...	37,551	45	37,506	
IV	... 1,250 „ „ 1,500 ...	...	...	4	90	4	150	10	245	...	...	...	1,056	29,499	1,074	29,984	4	...	29,988	23	29,965	
V	... 1,500 „ „ 1,750 ...	...	...	3	99	10	328	3	96	2	64	20	687	24,083	705	24,690	7	...	24,697	80	24,617	
VI	... 1,750 „ „ 2,000 ...	...	...	3	91	6	140	3	115	1	39	1	459	19,263	472	19,649	4	...	19,653	49	19,604	
	Total I to VI ...	...	...	148	1,797	140	2,091	100	1,372	5	143	324	12,719	2,09,676	13,112	2,15,403	130	...	2,15,533	497	2,15,036	
	Rs. Rs.																					
VII	... 2,000, but less than 2,500 ...	...	...	5	215	17	834	8	436	1	54	82	495	27,154	526	28,775	18	...	28,793	70	28,723	
VIII	... 2,000 „ „ 5,000 ...	...	...	4	351	26	2,444	14	1,219	5	403	556	739	62,212	788	67,185	8	...	67,193	131	67,062	
IX	... 5,000 „ „ 10,000 ...	...	...	...	...	11	1,784	3	521	2	282	...	194	31,946	210	34,533	...	...	34,533	...	34,533	
X	... 10,000 „ „ 20,000 ...	...	...	...	...	...	...	...	...	5	1,572	...	44	15,364	49	16,936	...	...	16,936	...	16,936	
XI	... 20,000 „ „ 30,000 ...	...	...	...	...	...	...	...	...	1	664	...	13	8,165	14	8,829	...	...	8,829	...	8,829	
XII	... 30,000 „ „ 40,000 ...	...	...	...	...	...	...	...	...	4	3,545	34	5	4,721	9	8,300	...	...	8,300	...	8,300	
XIII	... 40,000 „ „ 50,000 ...	...	...	...	...	...	...	...	...	...	...	...	2	2,435	2	2,435	...	...	2,435	...	2,435	
XIV	... 50,000 „ „ 1,00,000 ...	...	...	...	...	...	...	...	...	5	7,509	...	5	8,073	10	15,582	...	...	15,582	...	15,582	
XV	... 1,00,000 and more	...	...	...	...	...	...	...	...	5	17,379	...	3	11,258	8	28,637	...	...	28,637	...	28,637	
	Total VII to XV ...	...	...	9	566	54	5,062	25	2,176	28	31,408	672	1,500	1,71,328	1,616	2,11,212	26	...	2,11,238	201	2,11,037	
	Grand Total ...	...	...	157	2,363	194	7,153	125	3,548	33	31,551	996	14,219	3,81,004	14,728	4,26,615	156	...	4 26,771	698	4,26,073*	

* The difference of Rs. 107 between the amount shown here and that shown in Return No. IV (Column 20) is due to the over-collections of Rs. 102 in Kaira District and Rs. 5 in Broach District having remained unrefunded at the close of the year.

H. F. SILCOCK,
Acting Commissioner, N. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886 in the year 1897-98 in the Northern Division.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II	475	13,061	...	13,065	...	13,065	476	13,065	...	1	...	...	2	13,068	13,062	1	...	2	13,065	3	
Chapter III-B and Part II, Schedule II	35	32,419	3	32,419	8	31,663	34	31,663	...	...	...	...	...	31,663	31,551	...	...	...	31,551	112	
Chapter III-C and Part III, Schedule II	198	996	...	996	...	996	198	996	...	...	...	...	...	996	996	...	...	...	996	...	
Chapter III-D and Part IV, Schedule II	15,373	4,24,236	6,048	3,89,751	77	3,89,338	14,521	3,89,338	276	156	...	...	10,892	4,00,386	3,71,328	155	...	8,871	3,80,354	20,032	
Total ...	16,081	4,70,712	6,051	4,36,231	85	4,35,062	15,229	4,35,062	276	157	...	...	10,894	4,46,113	4,16,937	156	...	8,873	4,25,966	20,147	

H. F. SILCOCK,
Acting Commissioner, N. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1897-98.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	* 2,436 2 6	* Includes Rs. 102-14-11 paid in Kaira for collecting the tax in the Inám village of Dákor.
Travelling Allowance	.....	
Contingencies	89 14 9	
Total ...	2,526 1 3	

H. F. SILCOCK,
Acting Commissioner, N. D.

RETURN No. VII

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Northern Division for the year 1897-98.

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmedabad ...	Ahmedabad City	2,049	1,05,585	1,04,890	137	...	...	
	Daskroi	396	9,679	8,780	...	899	678	
	Sánand	272	6,433	5,679	...	755	25	
	Viramgám...	749	24,816	23,861	...	955	915	
	Dholka	359	8,281	8,236	...	45	51	
	Dhandhuka	536	15,844	13,904	...	1,940	3,833	
	Gogha	68	1,218	1,208	...	10	...	
	Parántij	338	7,867	7,856	...	10	...	
	Modása	166	3,567	3,567	...	...	...	
	Total, under Part IV ...	4,711	1,48,529	1,43,332	137	4,502	5,502	
	,, ,, I ...	210	7,462	7,462	...	...	...	
	,, ,, II ...	29	26,784	26,672	...	112	...	
	,, ,, III ...	33	515	515	...	...	...	
	Grand Total ...	4,983	1,83,290	1,77,981	137	*4,614	5,502	*Exclusive of Rs. 1,638 written off.
Deesa	Total, under Part IV ...	119	2,500	2,452	8	44	10	
	,, ,, I ...	3	30	27	...	3	2	
	Grand Total ...	122	2,530	2,479	8	†47	12	†Exclusive of Rs. 28 remitted under Section 47 of the Act.
Kaira	Mehmadabad	283	6,421	6,369	...	52	...	
	Mátar	269	5,308	5,308	...	...	...	
	Kapadvanj	334	9,614	9,497	...	117	25	
	Thásra	309	5,408	5,048	...	360	...	
	Nadiád	614	19,002	18,942	...	70	15	
	A'nand	613	13,969	13,959	3	10	10	
	Borsad	527	10,752	10,732	...	20	429	
	Huzúr	10	128	128	1	...	...	
	Total, under Part IV ...	2,921	69,894	69,275	3	629	479	
	,, ,, I ...	38	708	708	1	...	...	
	Grand Total ...	2,959	70,602	69,983	4	‡629	479	‡Exclusive of Rs. 30 written off.
Panch Mahals ...	Godhra	252	4,911	4,891	...	...	15	
	Kálol	83	1,200	1,200	...	...	...	
	Halol	45	739	739	...	...	...	
	Dohad	201	4,075	4,075	...	...	25	
	Jhálod	135	2,103	2,103	...	...	...	
	Total, under Part IV ...	704	12,943	12,923	...	...	40	
	,, ,, I ...	12	85	85	...	...	...	
	Grand Total ...	716	13,028	13,008	...	§...	40	§Exclusive of Rs. 40 written off.
Broach ...	Broach City	638	25,033	24,998	4	35	...	
	,, Táluka	211	3,970	3,950	...	55	15	
	Jambusar	223	5,261	5,251	...	10	...	
	A'mod	124	2,203	2,203	...	...	...	
	Vágra	103	1,709	1,709	...	...	...	
	Anklesvar	245	5,746	5,746	...	...	...	
	Hánsot	96	3,330	3,330	...	...	88	
	Total, under Part IV ..	1,546	41,780	41,715	4	100	103	
	,, ,, I ...	91	2,098	2,098	...	...	...	
	,, ,, II ...	3	3,374	3,374	...	...	...	
	Grand Total ...	1,640	47,252	47,187	4	¶100	103	¶Exclusive of Rs. 100 written off.

RETURN No. VII.—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance Outstanding	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Surat	Surat City...	1,561	49,155	39,649	...	9,506	70	
	Olpád	227	4,419	3,955	...	464	411	
	Chorási	253	4,706	4,706	...	...	75	
	Bárdoli	332	6,050	5,952	...	98	301	
	Jalálpor	291	7,326	7,326	...	...	...	
	Chikhli	122	1,995	1,995	...	...	130	
	Bulsár	269	6,761	6,233	...	528	288	
	Párdi	116	2,835	2,835	...	...	...	
	Mándvi	126	2,217	2,217	...	...	...	
	Total, under Part IV ...	3,028	81,160	70,564	...	10,596	1,275	
	„ „ I ...	102	2,318	2,318	...	...	...	
	„ „ II ...	2	1,505	1,505	...	...	...	
	„ „ III ...	165	481	481	...	...	...	
	Grand Total ...	3,297	85,464	74,868	...	*10,596	1,275	*Exclusive of Rs. 522 written off.
Thána	Dáhánu	133	2,625	2,625	...	...	65	
	Máhím	143	3,024	3,024	...	...	190	
	Bassein	138	3,702	3,702	...	...	10	
	Sálsette	445	8,571	7,962	...	634	302	
	Kalyán	162	3,687	3,687	...	...	...	
	Bhiwndi	251	7,116	6,313	...	879	819	
	Váda	37	509	509	...	...	...	
	Shahápur	129	2,222	2,169	3	53	76	
	Murbád	69	1,347	1,347	...	...	...	
	Huzúr	5	93	93	...	...	...	
	Total, under Part IV ...	1,492	32,532	31,067	3	1,566	1,462	
	„ „ I ...	20	364	364	...	...	...	
	Grand Total ...	1,512	32,896	31,431	3	†1,566	1,462	†Exclusive of Rs. 237 written off.

ABSTRACT.

Ahmedabad	4,983	1,83,290	1,77,981	137	4,614	5,502	
Deesa	122	2,530	2,479	8	47	12	
Kaira	2,959	70,602	69,983	4	629	479	
Panch Mahals	716	13,028	13,008	...	...	40	
Broach	1,640	47,252	47,187	4	100	103	
Surat	3,297	85,464	74,868	...	10,596	1,275	
Thána	1,512	32,896	31,431	3	1,566	1,462	
Total ...	15,229	4,35,062	4,16,937	156	‡17,552	8,873	‡Exclusive of Rs. 2,595 written off and remitted.

H. F. SILCOCK,
Acting Commissioner, N. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Northern Division, credited in the accounts of the Accountant General, and those shown in the Collector's Return No. III.

District.	As per Final Return for March furnished by the Accountant General.											As per Collector's Income Tax Return No. III (column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector s (column 13).
	Part I.—Tax on Salaries, &c., paid by Local Authorities and Companies.				Part II.	Part III.	Part IV.—Tax on Other Sources of Income.						
	Local Authorities.		Recoveries by Revenue Authorities from Companies and private Persons.	Total of columns 2 to 4.	Tax on profits of Companies.	Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of columns 8 to 10.	Total of columns 5, 6, 7, and 11.		
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trust.											
1	2		3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.		Rs. a. p.	Rs. a. p.	R. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs.
Ahmedabad (including Deesa).	118 3 4		609 1 5	6,759 0 9	7,486 5 6	26,672 14 8	515 0 0	1,51,539 13 6	19 12 10	129 0 0	1,51,688 10 4	1,86,362 14 6	1,86,468	+105
Kaira (including Panch Mahâls).	179 7 6		187 6 8	425 15 0	792 13 2	.....	.....	83,031 5 3	2 8 0	1 0 0	83,034 13 3	83,827 10 5	83,828	...
Broach	79 11 10		89 11 4	1,927 12 11	2,097 4 1	3,374 6 10	.....	41,856 11 4	4 0 0	1 7 6	41,862 2 10	47,333 13 9	47,329	—5
Surat...	158 9 9		450 3 8	1,709 4 9	2,318 2 2	1,504 13 1	480 15 9	71,924 5 5	.....	5 14 6	71,930 3 11	76,234 2 11	76,220	—14
Thâna	52 5 8		311 7 11	.....	363 13 7	.....	.....	32,576 3 10	.....	.....	32,576 3 10	32,940 1 5	32,926	—14
Total ...	588 6 1		1,647 15 0	10,822 1 5	13,058 6 6	31,552 2 7	995 15 9	3,80,928 7 4	26 4 10	137 6 0	3,81,092 2 2	4,26,698 11 0	4,26,771	+72

H. F. SILCOCK,
Acting Commissioner, N. D.

Explanatory Memorandum.

Ahmedabad—

Rs.	
1,86,363	Accountant General's credit.
1,86,468	Collector's credit.
Difference +105	

The difference is due to the following item having been included in the Collector's return :—

Rs.	a.	p.	
113	11	4	Receipts on account of Income-tax including penalties at the Military Treasure Chest at Deesa, (as per Accountant General's No. $\frac{A.C.}{28803}$, dated 19th January 1898 to the Collector of Ahmedabad).
—6	0	0	Copying fees.
—2	11	4	Elimination of fractions of a rupee.
105	0	0	

Broach—

Rs.	
47,334	Accountant General's credit.
47,329	Collector's credit.
Difference —5	

The difference is due to the following items having been omitted from the Collector's return :—

Rs.	a.	p.	
3	4	1	Recovered by the Customs Department.
1	7	6	Copying fees.
0	4	5	Elimination of fractions of a rupee.
5	0	0	

Surat—

Rs.	
76,234	Accountant General's credit.
76,220	Collector's credit.
Difference —14	

The difference is due to the following causes :—

Deduct from the Collector's figures Rs. 15 received in Dáhánu Táluka on account of the district and included in the Collector's return.

Add the following items omitted from the Collector's return :—

Rs.	a.	p.	
20	10	5	Recovered by the Customs Department.
2	9	0	Cash recovery adjusted by the Accountant General.
5	14	6	Miscellaneous items.
29	1	11	
Net difference	14	1	11

Thána—

Rs.	
32,940	Accountant General's credit.
32,926	Collector's credit.
Difference —14	

This is due to Rs. 15 having been recovered on account of the Surat District and to the elimination of fractions of a rupee.

H. F. SILCOCK,
Acting Commissioner, N. D.

No. $\frac{R}{4566}$ OF 1898.

From

THE HONOURABLE MR. J. K. SPENCE, C.S.I.,
Commissioner, C. D.;

To

THE SECRETARY TO GOVERNMENT,
Financial Department.

Poona, 31st October 1898.

SIR,

I have the honour to submit the report on the working of the Income Tax Act in the districts of the Central Division for the year 1897-98, together with the following returns compiled in this office :—

Return No. III.—Statement showing collections of the tax under Parts I to IV of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Return No. VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the different districts of the division.

The reports and returns received from the Collectors are also appended.

2. Returns Nos. III, IV and V agree with each other in the manner required by standing orders. Certain discrepancies which are apparent on the face of the returns are capable of explanation. Thus the amount shown in column 22 of Return No. III does not correspond with that entered in column 20 of Return No. IV because over-collections amounting to Rs. 1,037 which remained unrefunded at the close of the year though included in Return No. III do not find a place in Return No. IV. In the same way the sum shown in column 20 of Return No. IV does not tally with that given in the last column of Return No. 5, as penalties are included in the former and omitted from the latter. This will be clear from the following table in which the different sets of figures are placed in juxta-position for purposes of verification :—

Name of the District.	Amount as shown in Column 22 of Return No. III	Over-collections not refunded.	Amount of Column 20 of Return No. IV.	Penalties.	Grand Total of all Parts of Return No. V.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar...	46,942	181	46,761	...	46,761
Khándesh	1,13,452	409	1,13,043	79	1,12,964
Násik...	56,551	53	56,498	157	56,341
Poona	96,187	318	95,869	92	95,777
Sátára	36,000	36	35,964	16	35,948
Sholápur	46,725	40	46,685	...	46,685
Total ...	3,95,857	1,037	3,94,820	344	3,94,476

3. Appendix A shows the collections of the tax brought on to the books of the Accountant General and those entered in the Collector's Return No. III.

* Not printed.

The subjoined table exhibits the difference between the two sets of figures under each part, as also under "Penalties" and "Other Items":—

Districts.	Part I.		Difference.	Part II.		Difference.	Part III.		Difference.	Part IV.	
	Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's.	Accountant General's.
	Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.
Ahmednagar ...	822	822	...	97	97	...	...	...	...	47,214	47,214
Khándesh	2,972	2,972	...	748	748	...	...	...	...	1,09,873	1,09,873
Násik	395	395	...	71	71	...	...	...	...	55,958	55,958
Poona	7,380	7,378	—2	2,783	2,783	...	87	87	...	85,905	85,907
Sátára	323	291	—32	...	10	+10	126	126	...	35,570	35,606
Sholápur	1,618	1,625	+7	...	...	..	27	27	...	45,292	45,280
Total ...	13,510	13,483	—27	3,699	3,709	+10	240	240	...	3,79,812	3,79,838

Districts.	Difference.	Penalties.		Difference.	Other Items.		Difference.	Total.		Difference.
		Collector's.	Accountant General's.		Collector's.	Accountant General's.		Collector's (Column 20 of Return No. III).	Accountant General's.	
		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	
Ahmednagar ...	...	...	...	...	...	...	...	48,133	48,133	...
Khándesh ...	...	84	84	...	...	...	...	1,13,677	1,13,677	...
Násik	...	157	157	...	...	...	...	56,581	56,581	...
Poona	+2	92	92	...	...	156	+156	96,247	96,403	+156
Sátára ...	+36	16	6	—10	...	...	...	36,035	36,039	+4
Sholápur... ...	—12	...	...	...	...	...	...	46,937	46,932	—5
Total ...	+26	349	339	—10	..	156	+156	3,97,610	3,97,765	+155

The difference of Rs. 2 under Parts I and IV in the Poona District is due to misclassification in the treasury accounts. The sum of Rs. 156, which appears under "Other Items" against the same district, represents notice fees which do not find a place in the Collector's return. The difference under (i) Parts I, II and IV, (ii) under the total of all four parts and (iii) under Penalties in the Sátára District is explained by the Collector to be "due partly to the wrong postings at the Huzúr Treasury and partly to incorrect information given by the Mámlatdárs in the daily sheets." The difference of Rs. 7 under Part I and Rs. 12 under Part IV in the Sholápur District is explained by the Collector as follows:—

"The difference of Rs. 7 under Part I is due to (1) the inclusion by the Accountant General in his accounts of an amount of Rs. 9, being the tax on the salary of the Inspector of Steam Boilers recovered direct in Bombay, (2) the misclassification in the Huzúr Treasury books of rupee one under Part IV which should have been included in Part I, and (3) the elimination of fractions of a rupee while compiling the district returns.

"The first of the above three items finds no place in the district returns, while the second is included in Part I. The difference of Rs. 12 under Part IV is due (1) to the misclassification of rupee one as noted above and (2) to the inclusion in the district returns of an amount of Rs. 13, being a portion of the tax on an assessee which was recovered by deduction when paying him his Deshmukhi allowance. The facts with respect to this item are that the tax on an assessee was recovered by the Mámlatdár of Mádha partly in cash and partly by short payment to him of his Deshmukhi allowance payable from the Mádha Sub-Treasury; the result was that the recovery of the portion of the tax by deduction did not appear in the Accountant General's figures which represent cash receipts only."

4. The assessment lists for the tálukas and petas of the different districts were, as in previous years, framed by the Mámlatdárs and Mahálkaris, and those for the head-quarter towns by the Huzúr Deputy Collectors concerned, except the lists for the city, suburbs and Cantonment of Poona and the Cantonment of Kirkee, which were prepared by the City Magistrate and Income-tax Collector, Poona City. The assessments were generally based on the final demand of the preceding year and on the results of fresh enquiries instituted by the assessing officers. The Collectors reviewed the lists as they were submitted for sanction and the Commissioner accepted their assurance that the lists had been carefully prepared.

5. The powers of revision under Section 25 of the Act were exercised by Assistant and Deputy Collectors in respect of the tálukas and petas in their respective charges and by Huzúr Deputy Collectors in respect of the head-quarter

towns with the exception of the city, suburbs and Cantonment of Poona and the Cantonment of Kirkee, where the powers are vested in the City Magistrate.

6. The Collectors have been appointed Commissioners for the purposes of Section 27 of the Income-tax Act and in that capacity disposed of 152 appeals against decisions passed by sub-divisional officers on petitions of objection. The number of appeals heard in the preceding year was 277, so that there was an appreciable decrease probably due to the absence of the people from their usual abodes owing to the plague. Not a single appeal was preferred to the Collector of Khándesh, a fact which was also recorded in the last report.

7. The following statement shows for each district the original and final demand as well as the collections and the outstanding balances :—

District.	Population.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies.		III.—Securities..		IV.—Other sources.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Ahmednagar ...	888,755	2,260	55,698	37	822	1	97	...	..	2,115	51,793	2,153	52,712
Khándesh ...	1,460,851	3,653	1,18,153	124	2,972	7	748	...	..	3,462	1,10,872	3,593	1,14,592
Násik	843,582	2,693	63,084	30	395	1	71	...	...	2,580	60,650	2,611	61,116
Poona	1,067,800	3,977	1,14,349	314	7,442	4	2,783	7	87	3,387	94,309	3,712	1,04,621
Sátára	1,225,989	2,206	45,265	26	362	...	...	35	126	2,057	43,055	2,117	43,543
Sholápur ..	7,50,689	1,831	54,616	71	1,574	...	...	1	27	1,707	49,961	1,779	51,562
Total ...	6,237,666	16,620	4,51,165	601	13,567	13	3,699	43	240	15,308	4,10,640	15,965	4,28,146

District.	Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding.
	No.	Amount.						
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	...	...	1,986	54,698	48,133	1,191	46,942	7,937
Khándesh...	26	79	5,544	1,20,215	1,13,677	225	1,13,452	7,172
Násik	43	225	1,777	63,118	56,581	30	56,551	6,620
Poona	251	502	2,008	1,07,131	96,247	60	96,187	11,262
Satára	2	16	1,846	45,405	36,035	35	36,000	9,441
Sholápur	...	...	3,757	55,319	46,937	212	46,725	8,634
Total ...	322	822	16,918	4,45,886	3,97,610	1,753	3,95,857	51,066

The original assessments under all parts for the year under report amounted to Rs. 4,51,165 leviable from 16,620 assessees, as against Rs. 4,46,565 payable by 16,984 assessees in the preceding year. The original demand was reduced to Rs. 4,28,146 on petitions of objection as against Rs. 4,22,548 in the preceding year. Penalties amounting to Rs. 822 were imposed in 322 cases. The total amount for collection, inclusive of previous years' arrears to the extent of Rs. 16,918, was Rs. 4,45,886. The recoveries amounted to Rs. 3,95,857, inclusive of a sum of Rs. 1,037 on account of over-collections remaining to be refunded at the close of the year. Omitting the over-collections, the balance outstanding at the close of the year was Rs. 51,066 against Rs. 20,285 in the preceding year. Taking the figures under all the parts together, there was a general rise in the final demand in all districts of the division except Sátára, where it fell from Rs. 44,213 to Rs. 43,543.

The increase occurred chiefly under Part I in Khándesh, Poona and Sholápur; under Part II in Poona; and under Part IV in Ahmednagar and Násik. Under Part I the increase in Khándesh was principally due to the recovery of the tax on the salaries of the employés of the Tápti Valley Railway: in Poona to the assessment levied on the salaries of persons employed by the Municipality on plague duty: and in Sholápur to the taxation of the salaries of additional hands employed in factories in Sholápur City. The increase under Part II in Poona is chiefly due to larger profits made by the Silk Manufacturing Company in Poona City. The increase under Part IV in Ahmednagar and Násik is ascribed to the more careful preparation of assessment lists. The decrease in Sátára, which is observable under Parts II, III and IV, is attributed to dulness of trade consequent on famine and plague. There is a decrease of Rs. 518 under Part II in Khándesh, due to the same cause. Penalties amounting to Rs. 822 were inflicted in 322 cases as against Rs. 302 recovered in 97 cases during

the preceding year. No penalties were inflicted in Ahmednagar or Sholápur, while the number of those imposed in Násik and Poona was much greater than in the previous year. The cause of the increase has not been explained by the Collectors.

8. The following table contrasts the figures of the original and final demand under Part IV with the corresponding figures of the preceding year:—

District.	Year.	Original Demand.		Final Demand.	
		Number.	Amount.	Number.	Amount.
			Rs.		Rs.
Ahmednagar	1896-97 ...	2,146	51,265	2,060	49,022
	1897-98 ...	2,222	54,779	2,115	51,793
		+76	+3,514	+55	+2,771
Khándesh...	1896-97 ...	3,812	1,17,739	3,520	1,10,743
	1897-98 ...	3,522	1,14,433	3,462	1,10,872
		—290	—3,306	—58	+129
Násik	1896-97 ...	2,795	64,398	2,554	58,797
	1897-98 ...	2,662	62,618	2,580	60,650
		—133	—1,780	+26	+1,853
Poona	1896-97 ...	3,658	97,807	3,515	94,466
	1897-98 ...	3,651	1,03,912	3,387	94,309
		—7	+6,105	—128	—157
Sátára	1896-97 ...	2,235	45,853	2,111	43,592
	1897-98 ...	2,146	44,777	2,057	43,055
		—89	—1,076	—54	—537
Sholápur	1896-97 ...	1,790	53,354	1,744	49,876
	1897-98 ...	1,758	52,971	1,707	49,961
		—32	—383	—37	+85
Total ...	1896-97 ...	16,436	4,30,416	15,504	4,06,496
	1897-98 ...	15,961	4,33,490	15,308	4,10,640
		—475	+3,074	—196	+4,144

It will be seen that although in the aggregate there was a decline in the number of assessees both in the original and final demand there was an increase in the amount of tax imposed.

9. The following table shows for each district the number of persons originally assessed to the tax, the number of petitions of objection preferred against the original assessments, the percentage of petitions to assessees, the percentage of reduction on objections and the incidence of the tax:—

Districts.	Number of persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Ahmednagar	2,260	834	36·9	5·3	888,755	0 0 11	24 7 9	413
Khándesh	3,673	796	21·79	3·01	1,460,851	0 1 3	31 14 3	406
Nasik	2,693	1,086	40·33	3·12	843,582	0 1 2	23 6 6	323
Poona	3,977	1,504	37·8	8·5	1,067,800	0 1 7	28 2 11	287
Sátára	2,206	909	41·2	3·8	1,225,989	0 0 6	20 9 1	579
Sholápur	1,831	519	28·3	5·6	750,689	0 1 1	28 15 9	422
Total ...	16,620	5,648	33·98	5·1	6,237,666	0 1 1	26 13 1	391

Of the 16,620 persons originally assessed, 5,648 or 33·98 per cent. applied for revision of their assessments against 5,036 or 29·6 per cent. in the preceding year. The amount reduced on appeal was 5·1 per cent. of the original assessment as against 5·37 in the preceding year. A comparison of the figures of each district for the year under report with those of the previous year shows that the proportion of objections rose in all the districts except Khándesh and Násik. The percentage of reduction on objections has fallen in all the districts except Ahmednagar and Poona. In Ahmednagar the rise is slight while in Poona it is more than double that of the preceding year, being 8·5 per cent. against 3·2 per cent. It is explained that this unusual increase does not argue any want of care in the preparation of the lists, but is solely attributable to diminished profits in business not entirely foreseen when the assessments were originally imposed. The average incidence per head of population for the division was the same as last year, viz., 1 anna 1 pie; but the incidence per head of tax-payer has risen from Rs. 26-5-3 to Rs. 26-13-1 and the increase is noticeable in all the districts.

The following table shows the fluctuations in each class under Part IV :—

Class.	Ahmednagar.		Khándesh.		Násik.		Poona.		Sátára		Sholápur.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	530	...	470	...	630	330	1,750	...	550	...	390	140	4,320	470
II	195	...	205	...	495	360	915	...	210	...	275	75	2,295	435
III	240	...	185	...	540	220	850	...	...	140	235	120	2,050	480
IV	106	...	179	...	616	168	538	...	112	...	274	112	1,825	280
V	167	...	206	...	175	175	447	...	280	...	149	210	1,424	385
VI	111	...	175	...	294	210	638	...	84	...	252	42	1,554	252
VII	245	...	313	...	365	65	1,024	...	38	...	421	60	2,406	125
VIII	216	...	840	...	520	289	2,314	39	405	...	549	...	4,844	328
IX	265	...	696	...	150	...	499	...	183	...	443	...	2,236	...
X	390	...	292	...	...	...	298	...	...	...	460	...	1,440	...
XI	...	...	...	...	...	...	369	...	...	...	321	...	690	...
XII	...	...	...	...	...	...	...	...	...	..	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	521	...	...	...	...	...	...	...	...	...	...	...	521	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	2,986	...	3,561	...	3,785	1,817	9,642	39	1,862	140	3,769	759	25,605	2,755

Net decrease ... 22,850

The total reductions amounted to Rs. 25,605, against which must be set off an enhancement of Rs. 2,755. The net reduction amounts to Rs. 22,850. The corresponding sum for the preceding year was Rs. 23,920. The enhancements which occurred in all the districts, except Ahmednagar and Khándesh, were due to orders passed on appeal.

11. As regards the pressure used in the collection of the tax, no fines were inflicted by Magistrates, but there was a large increase in the number of cases in which penalties were imposed under Section 30 (1) of the Act. The number amounted to 322 in the year of report against 97 in the preceding year. The increase, however, was not general but was confined almost entirely to Poona and Násik. In the former district the number rose from 51 to 251 and in the latter from 21 to 43. It is a matter for regret that such a large measure of coercion was employed in Poona, but it was probably due to contumacy on the part of people well able to pay punctually. The subjoined table shows the outstanding balance at the end of the year in each district of the division. In the aggregate the arrears were more than double the uncollected balance at the end of the year 1896-97, but nearly one-half of them has been recovered in the current year and a little over 13 per cent. has either been written off, remitted or found irrecoverable. The remainder is in process of recovery. The unusually heavy arrears at the end of the year of report were of course mainly due to the absence of assessees from their usual places of business owing to plague :—

District.	Amount of outstanding Balance.	Balance recovered since the close of the year.	Written off and remitted.	Irrecoverable.	In course of recovery.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmednagar	7,937	3,250	247	...	4,440
Khándesh	7,172	2,231	3,865	...	1,076
Násik	6,620	3,314	1,043	643	1,620
Poona	11,262	4,226	1,010	...	6,026
Sátára	9,441	6,287	104	...	3,050
Sholápur	8,634	5,316	40	...	3,278
Total ...	51,066	24,624	6,309	643	19,490

12. The distribution of the tax over the main heads of income and the percentage of each head on the total income for the division are shown in the subjoined table :—

Heads.	Amount.	Percentage on Tax.
	Rs.	
Part I.—Salaries	13,466	3·41
„ II.—Companies	3,699	·94
„ III.—Interest on Securities ...	240	·06
	17,405	4·41
Part IV.—(*a*) Professions	18,052	4·58
(*b*) Commerce	2,83,298	71·82
(*c*) Transport	920	·23
(*d*) Trade	39,671	10·06
(*e*) Manufacture	19,526	4·95
(*f*) Property	15,604	3·95
Total, Part IV ...	3,77,071	95·59
Grand Total ...	3,94,476	.....

* Not printed.

13. The Appendix B* shows the distribution by districts of the principal sources of income under Part IV.

14. Return No. VI shows the expenditure incurred in the assessment and collection of the tax. It was incurred in all districts of the division except Khándesh, and amounted to Rs. 4,378-3-5 as compared with Rs. 4,340-6-8 in the preceding year. The figures given in the return agree with those communicated by the Accountant General. The slight increase in expenditure noted above calls for no remark.

15. Return No. VII shows the total assessments and collections for each sub-division in each district.

16. In accordance with the orders contained in Government Resolution No. 4924, dated the 22nd November last, Financial Department, I append a statement † showing the final assessments and collections of the tax in Poona and Sholápur, which are the only two cities in this division having a population of 50,000 or more.

† Not printed.

17. Considering the circumstances of the year the administration of the Act may be regarded as satisfactory on the whole.

I have the honour to be,

Sir,

Your most obedient Servant,

J. K. SPENCE,

Commissioner, C. D.

RETURN No. III.

(Rule No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the Central Division in the year 1897-98.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrates.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under																
						Section 9 (1).		Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500 but less than 750 ...	...	...	143	1,307	43	405	82	818	...	...	...	5,660	56,672	5,931	59,142	111	...	59,253	190	59,063	
II ..	750 ,, ,, 1,000 ...	...	...	24	313	13	186	45	704	1	18	...	2,532	35,926	2,475	37,157	37	...	37,194	70	37,124	
III ...	1,000 ,, ,, 1,250 ...	...	...	12	230	15	289	23	449	1	23	...	1,819	36,254	1,870	37,236	46	...	37,282	83	37,199	
IV ...	1,250 ,, ,, 1,500 ...	...	..	8	273	4	100	25	691	...	...	27	1,011	28,226	1,043	29,317	19	...	29,336	24	29,312	
V ..	1,500 ,, ,, 1,750 ...	...	...	1	3	6	196	7	142	...	...	...	721	25,089	735	25,430	27	...	25,457	57	25,400	
VI ..	1,750 ,, ,, 2,000...	...	...	8	154	9	296	7	228	...	...	1	544	22,803	563	23,462	14	...	23,496	...	23,496	
	Total, I to VI ...	...	...	199	2,280	90	1,483	189	3,032	2	41	28	12,147	2,04,920	12,627	2,11,764	254	...	2,12,018	424	2,11,594	
VII ...	2,000 but less than 2,500 ...	...	...	22	332	6	281	45	1,807	1	1	125	591	31,781	665	34,327	15	...	34,342	137	34,205	
VIII ..	2,500 ,, ,, 5,000 ...	...	...	6	433	14	1,032	16	1,226	3	214	87	882	70,712	871	73,734	70	...	73,804	124	73,680	
IX ...	5,000 ,, ,, 10,000 ...	...	...	3	100	5	622	5	590	3	529	...	255	40,918	271	42,779	8	...	42,787	157	42,610	
X ...	10,000 ,, ,, 20,000 ...	...	...	...	...	1	312	...	...	2	661	...	62	20,052	65	21,025	2	...	21,027	...	21,027	
XI ...	20,000 ,, ,, 30,000 ...	...	...	...	...	...	...	...	...	...	...	...	12	6,309	12	6,309	...	...	6,309	390	5,919	
XII ...	30,000 ,, ,, 40,000 ...	...	...	...	...	...	...	...	...	1	784	...	4	3,557	5	4,341	...	...	4,341	...	4,341	
XIII ..	40,000 ,, ,, 50,000 ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV ...	50,000 ,, ,, 1,00,000 ...	...	...	...	...	...	...	...	...	1	1,439	...	1	1,563	2	3,002	...	...	3,002	521	2,481	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total, VII to XV ...	...	...	31	865	26	2,247	66	3,623	11	3,658	212	1,757	1,74,892	1,891	1,85,497	95	...	1,85,592	1,329	1,84,263	
	Grand Total ...	...	...	230	3,145	116	3,710	255	6,655	13	3,699	240	13,904	3,79,812	14,518	3,97,261	349	...	3,97,610	1,753	3,95,857	

Poona, 31st October 1898.

J. K. SPENCE,
Commissioner, C. D.

RETURN No. IV.

(RULE 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the Central Division in the year 1897-98.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections.	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount.	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.			Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	602	13,611	5	13,567	...	13,567	601	13,567	...	...	...	...	10	13,577	13,456	...	...	10	13,466	111	
Chapter III B and Part II, Schedule II	14	3,824	1	3,699	...	3,699	13	3,699	...	...	...	...	...	3,699	3,699	...	...	...	3,699	...	
Chapter III C and Part III, Schedule II	43	240	...	240	...	240	43	240	...	...	...	...	...	240	240	...	...	...	240	...	
Chapter III D and Part IV, Schedule II	15,961	1,33,490	5,490	4,10,769	152	4,10,640	15,308	4,10,640	322	822	...	...	16,908	4,28,370	3,66,889	296	...	10,230	3,77,415	50,955	
Total ...	16,620	4,51,165	5,496	4,28,275	152	4,28,146	15,965	4,28,146	322	*822	...	...	16,918	4,45,886	3,84,284	296	...	†10,240	3,94,820	51,066	

* Is exclusive of Rs. 5 refunded included in column 18 of Return No. III.

† Includes Rs. 48 on account of penalties.

Poona, 31st October 1898.

J. K. SPENCE,
Commissioner, C. D.

RETURN No. VI.

Statement of Expenditure incurred in the Assessment and Collection of Income Tax under Act II of 1886 in the Central Division in the year 1897-98.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	4,122 4 8	
Travelling Allowance	15 4 0	
Contingencies	240 10 9	
Total ...	4,378 3 5	

Poona, 31st October 1898.

J. K. SPENCE,
Commissioner, C. D.

STATEMENT No. VII.

State ment showing the Total Assessment and collections on account of Income Tax in each Táluka of the Districts of the Central Division for the year 1897-98.

District.	Táluka.	Final demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Ahmednagar ...	Táluka Nagar	154	2,552	2,323	...	229	40	
	,, Párner	165	2,628	2,538	...	90	...	
	,, Shrigonda ...	145	2,421	2,421	...	...	...	
	,, Karjat	90	2,403	2,393	...	10	...	
	,, Jámkhed ...	157	3,022	3,012	...	10	20	
	,, Shevgaon ...	240	4,992	4,530	...	462	144	
	,, Nevása ...	169	2,883	2,840	...	43	...	
	,, Ráhuri ...	193	5,174	4,093	...	1,111	...	
	,, Kopargaon ...	180	4,896	4,896	...	...	...	
	,, Sangamner ...	173	3,330	2,797	...	533	66	
	,, Akola	63	1,464	1,369	...	95	110	
	Nagar City and Camp .	386	16,028	11,341	...	5,107	909	
	Total, Part IV ...	2,115	51,793	44,553	...	7,690	1,289	
	Do. I ...	37	822	822	...	...	...	
	Do. II ...	1	97	97	...	...	...	
	Grand Total ...	2,153	52,712	45,472	...	(a) 7,690	1,289	(a) Exclusive of Rs. 247 written off.
Khándesh ...	Dhulia City	329	12,156	11,906	79	250	...	
	Táluka Dhulia	114	3,135	3,105	...	30	88	
	,, Amalner ...	137	3,802	3,782	...	20	...	
	Petha Párola	132	4,112	3,337	...	775	140	
	Táluka Erandol ...	306	10,381	9,388	...	993	10	
	,, Páchora ...	208	4,653	4,558	...	105	203	
	Petha Bhadgaon ...	90	3,375	3,365	...	10	...	
	Táluka Chálisgaon ...	196	5,714	5,622	...	102	290	
	,, Pimpalner ...	89	2,490	2,490	...	...	...	
	,, Nandurbár ...	132	3,621	3,611	...	10	...	
	Petha Navápur ...	28	842	788	...	54	...	
	Táluka Taloda	61	1,920	1,920	...	...	10	
	,, Sháháda ...	52	2,280	2,280	...	...	...	
	,, Sindkheda ...	145	3,344	3,344	...	...	...	
	,, Shirpur ...	142	6,762	6,712	...	50	7	
	,, Chopda ...	152	6,307	5,933	...	374	...	
	,, Yával	170	6,000	5,990	...	10	...	
	,, Ráver	170	5,716	5,596	...	120	694	
	Táluka Bhusával ...	203	6,623	6,389	...	305	10	
	Petha Edalabad ...	62	1,806	1,553	...	303	133	
	Táluka Jalgaon ...	278	9,348	9,128	...	220	158	
	,, Jámner ...	266	6,485	6,450	...	40	254	
	Total, Part IV ...	3,462	1,10,872	1,07,247	79	3,771	1,997	
	Do. I ...	124	2,972	2,972	...	...	...	
	Do. II ...	7	748	748	...	...	...	
	Grand Total ...	3,593	1,14,592	1,10,967	79	(b) 3,771	1,997	(b) Exclusive of Rs. 3,401 written off.
Násik ...	Násik City	306	6,943	5,479	6	1,465	378	
	Táluka Násik	255	4,758	4,286	...	472	98	
	,, Dindori ...	234	4,511	3,260	...	1,251	38	
	,, Chándor ...	136	3,356	2,970	...	386	...	
	,, Peint	37	919	423	...	496	361	
	,, Sinnar	193	3,720	3,307	...	413	80	
	,, Igatpuri ...	222	3,747	3,309	97	(c) 498	(d) 25	(c) Includes Rs. 30 on account of 1896-97. (d) Includes Rs. 5 on account of fine.
	,, Niphád ...	290	5,966	5,402	...	564	105	
	,, Yeola	234	6,267	6,177	...	90	...	
	,, Málegaon ...	246	7,512	7,346	...	244	...	
	,, Nándgaon ...	139	3,953	3,896	8	57	10	
	,, Báglán	156	5,068	5,038	...	30	...	
	,, Kalvan ...	132	3,930	3,872	...	63	(e) 61	(e) Includes Rs. 41 on account of fine.
	Total, Part IV ...	2,580	60,650	54,765	111	(f) 6,029	1,156	(f) Includes Rs. 114 on account of fine.
	Do. I ...	30	395	395	...	...	...	
	Do. II ...	1	71	71	...	...	...	
	Grand Total 1 ...	2,611	61,116	55,231	111	(g) 6,029	1,156	(g) Exclusive of Rs. 591 written off.

STATEMENT No. VII—*continued.*

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous years' arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.	Rs.	
Poona ...	Táluka Junnar ...	281	5,957	4,658	...	1,299	506	
	,, Indápur ...	82	1,199	1,189	...	10	0	
	,, Khed	189	3,397	3,372	...	31	26	
	Petha A'mbegaon ...	60	1,081	708	...	373	...	
	Táluka Sirur	209	4,754	2,549	...	2,205	10	
	,, Purandhar ...	119	1,802	1,802	...	...	15	
	,, Bhimthadi ...	154	3,453	3,333	...	120	70	
	Petha Dhond	62	1,006	986	...	10	65	
	Táluka Haveli	177	2,857	2,677	...	180	30	
	Petha Mulshi	35	703	703	...	...	...	
	Táluka Mával	192	2,940	1,738	...	1,202	65	
	Poona City	1,827	65,160	60,597	90	4,975	420	
	Total, Part IV ..	3,387	94,309	84,312	90	10,405	1,217	
	Do. I ...	314	7,442	7,370	...	72	10	
	Do. II ...	4	2,783	2,783	...	...	...	
	Do. III ...	7	87	87	...	...	...	
	Grand Total ...	3,712	1,04,621	94,552	90	(*a*) 10,477	1,227	(*a*) Exclusive of Rs. 785 written off.
Sátára ...	Sátára City	191	4,847	4,110	...	842	55	
	Táluka Sátára	67	1,182	1,012	...	170	105	
	,, Wái	209	3,649	3,544	...	105	(*b*) 72	(*b*) Includes Rs. 10 on account of penalties.
	,, Jávli	72	1,208	869	...	349	68	
	,, Koregaon ...	137	2,379	2,246	...	133	30	
	,, Karád	385	9,262	8,662	...	600	140	
	,, Válva	270	7,091	2,237	...	4,879	1,002	
	,, Tásgaon ...	161	2,897	2 676	6	221	30	
	,, Pátan	193	3,719	2,227	...	1,492	120	
	,, Mán	90	1,487	1,352	...	135	...	
	,, Khatáv ...	144	2,633	2,525	...	108	...	
	,, Khánápur ...	138	2,701	2,427	...	274	...	
	Total, Part IV ...	2,057	43,055	33,887	6	9,308	(*b*) 1,622	
	Do. I ...	25	362	323	...	39	...	
	Do. II ...	...	...	...	...	...	...	
	Do. III ...	35	126	126	...	...	...	
	Grand Total ...	2,117	43,543	34,336	6	(*c*) 9,347	(*b*) 1,622	(*c*) Exclusive of Rs. 94 written off.
Sholápur ...	Sholápur City	565	23 653	18,407	...	(*d*) 6,016	2,876	(*d*) Includes Rs. 770 on account of previous year.
	Táluka Sholápur ...	111	2,822	2,782	...	40	...	
	,, Bársi	309	7,714	7 674	...	40	...	
	,, Mádha ...	120	1,989	1,979	...	10	...	
	,, Karmála ...	155	3,962	3,932	...	30	...	
	,, Pandharpur ...	258	5,898	3,503	...	(*e*) 2,423	75	(*e*) Includes Rs. 28 on account of previous year.
	,, Sángola ...	81	1,223	1,148	...	75	8	
	,, Málsirás ...	108	2,700	2,700	...	...	...	
	Total, Part IV ...	1,707	49,961	42,125	...	8,634	2,959	
	Do. I ...	71	1,574	1,574	...	...	...	
	Do. II ...	...	...	...	...	...	...	
	Do. III ...	1	27	27	...	...	...	
	Grand Total ...	1,779	51,562	43,726	...	8,634	2,959	(*f*) Exclusive of Rs. 10 shown under recovery of arrears in Násik District.
	Grand Total of all Districts	15,965	4,28,146	3,84 284	(*f*) 286	(*g*) 45,948	(*h*) 10,250	(*g*) Exclusive of Rs. 5,118 written off. (*h*) Is inclusive of Rs. 10 on account of fine.

Poona, 31st October 1898.

J. K. SPENCE,
Commissioner, C. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Central Division credited in the accounts of the Accountant General for 1897-98.

Districts.	As per Final Return for March 1898 furnished by the Accountant General.											As per Collector's Income Tax Return No. III. Column 20.	Difference between the Credits of the Accountant General (Column 12) and those of the Collectors (Column 13).	Remarks.
	Part I—Tax on Salaries, &c., paid by Local Authorities and Companies.			Total of Columns 2 to 4.	Part II—Tax on Profits of Companies.	Part III—Tax on Interest of Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV—Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.	Total of Columns 5, 6, 7 and 11.			
	Recoveries from Local Funds Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.											
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.	
Ahmednagar.	67 12 0	142 13 0	611 2 4	821 11 4	97 0 6	.....	47,213 14 7	.....	...	47,213 14 7	48,132 10 5	48,133	+0 5 7	The difference is due to the elimination of fractions of a rupee.
Khándesh ...	206 0 0	207 3 0	2,558 13 6	2,972 0 6	748 8 3	.....	1,09,872 12 8	84 0 0	...	1,09,956 12 8	1,13,677 5 5	1,13,677	—0 5 5	Do.
Násik ...	117 10 5	155 0 9	122 8 8	395 3 10	70 9 7	.....	55,958 7 3	157 1 4	...	56,115 8 7	56,581 6 0	56,581	—0 6 0	Do.
Poona ...	61 1 4	1,239 11 2	6,076 14 3	7,377 10 9	2,782 9 0	86 14 0	85,906 13 6	92 0 0	156 8 0	86,155 5 6	96,402 7 3	96,247	—155 7 3	The difference is explained in paragraph 3 of the report.
Sátára ...	90 0 4	61 14 3	139 8 4	291 6 11	10 0 0	125 13 9	35,606 2 9	5 12 10	...	35,611 15 7	36,039 4 3	36,035	—4 4 3	Do.
Sholápur ...	31 9 10	352 4 6	1,241 3 1	1,625 1 5	.....	26 15 8	45,280 3 5	.....	...	45,280 3 5	46,932 4 6	46,937	+4 11 6	The difference is explained in paragraph 3 of the report.
Total ...	574 1 11	2,158 14 8	10,750 2 2	13,483 2 9	3,708 11 4	239 11 5	3,79,838 6 2	338 14 2	156 8 0	3,80,333 12 4	3,97,765 5 10	3,97,610	—155 5 10	

Poona, 31st October 1898.

J. K. SPENCE,
Commissioner, C. D.

No. 3457 OF 1898.

From

C. B. WINCHESTER, ESQUIRE, I. C. S,
Acting Commissioner, Southern Division;

To

THE CHIEF SECRETARY TO GOVERNMENT,
Financial Department.

Belgaum, 21st September 1898.

SIR,

I have the honour to submit the annual report on the working of the Income Tax Act in the several districts of this division for the year 1897-98. The Collectors' reports noted in the margin and the following returns compiled in this office accompany:—

Belgaum Collector's No. 5210, dated 20th July 1898, and accompaniments.
Bijápur Collector's No. 2932, dated 11th July 1898, and accompaniments.
Dhárwár Collector's No. 1355, dated 19th July 1898, and accompaniments, together with his No. 6305, dated 29th August 1898.
Kánara Collector's No. 3114, dated 6th July 1898, and accompaniments.
Kolába Collector's No. 4867, dated 8th August 1898, and the revised returns received with his No. 5267, dated 26th August 1898.
Ratnágiri Collector's No. 4156, dated 12th July 1898, and accompaniments.

Return No. III.—Statement showing the collections of the tax under all the parts of Schedule II of the Act.

Return No. IV.—Statement showing the original and final demands and the uncollected balances of sums due at the close of the year.

Return No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

Return No. VI.—Statement of expenditure on the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessments and collections in each táluka of the districts of the Southern Division.

Returns Nos. I and II will be submitted to Government by the Accountant General direct.

2. Returns Nos. III, IV and V agree with one another under all the parts. There is however a difference of Rs. 1,480 between column 22 of Return No. III and column 20 of Return No. IV, which is due to the former including to that extent over-collections remaining to be refunded at the close of the year. Further there is also a correspondence between these two returns and Return No. V if penalties amounting to Rs. 461* are excluded, as they do not, under standing orders, find a place in the latter.

* Rs. 448 shown in column 17 of Return No. IV.
„ 13 included in the amount of Rs. 869 entered in column 19 of Return No. IV.

Appendix A shows the amount of the tax as brought on the books of the Accountant General in contrast with that entered in the Collector's Return No. III. The differences for the several districts are explained in the remarks column of the appendix.

Administration.

Assessments.

3. The lists of assessment were, as usual, prepared by the Mámlatdárs and Mahálkaris for the Tálukas and Maháls respectively under their charge. They were based generally on the final demand of the previous year, modified in accordance with the results of fresh inquiries made by the assessing officers. They were then scrutinized by

the Sub-divisional officers in charge of the tálukas and finally sanctioned by the Commissioner under the authority of Government Resolution No. 3058, dated the 1st September 1893. The assessments were on the whole satisfactory.

Revision.

4. The powers of revision under Section 25 of the Act were generally exercised by the Assistant and District Deputy Collectors within their respective charges, except for the Alibág Táluka, where the duty was performed by the Collector, and for the towns of Bijápur, Dhárwár and Ratnágiri and the Pen Táluka, including the Nágothna Petha, where it was done by the Huzúr Deputy Collectors concerned.

Supervision.

5. The Collectors exercised the powers of a Commissioner under the Act and performed the duty of General Supervision in the districts under their respective charges. In only one case in the Belgaum and six in the Bijápur Districts was it found necessary to modify the decisions of the Sub-divisional officers (Collectors).

Results and Details.

6 The details for each district of the original and final demands, the collection and balances are given in the following table:—

District.	Population according to the Census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies.		III.—Securities		IV.—Other sources of Income.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Belgaum ...	1,013,261	1,782	42,842	54	2,039	1	52	...	...	1,689	39,077	1,744	41,168
Bijápur... ...	796,339	1,532	38,639	17	224	1	52	...	...	1,441	33,366	1,459	38,642
Dhárwár... ...	1,051,314	3,336	76,120	948	21,065	8	645	...	...	2,324	52,595	3,280	74,305
Kánara	446,351	663	14,014	9	136	...	...	...	...	605	11,684	614	11,820
Kolába	594,872	1,263	30,340	63	252	...	...	1	5	1,160	27,962	1,224	28,219
Ratnágiri ...	1,105,926	1,037	17,762	13	359	...	...	8	84	968	16,544	989	16,987
Total ...	5,008,063	9,613	2,19,717	1,104	24,075	10	749	9	89	8,187	1,81,228	9,310	2,06,141

District.	Fines and Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance outstanding including amounts written off and remitted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	24	267	314	41,749	40,545	57	40,488	1,261	* Includes Rs. 9 for 1896-97 which were not included in the original assessment for that year as the táluka officers assessed wrongly. The omission was discovered by the Collector and the amount ordered to be recovered in 1897-98.
Bijápur	31	126	20	33,788	33,716	1,094	32,622	1,166	(a) This amount is made up as follows:—
Dhárwár ...	1	5	444	74,754	*74,314	879	*73,435	1,328	Rs.
Kánara	3	20	408	12,248	11,747	86	11,661	587	Refunds made before the end of the year 1,133
Kolába	2	13	111	28,343	28,559	244	28,315	28	Refunds remaining to be made at the end of the year 1,480
Ratnágiri ...	8	35	210	17,232	17,350	253	17,097	135	Belgaum 13
									Bijápur 942
									Dhárwár 148
									Kolába 199
									Ratnágiri 178
									Total ... 2,613
Total ...	69	466	1,567	2,08,114	2,06,231	(a)2,613	(b)2,03,618	4,505	(b) This amount differs from the net collections shown in column 22 of Return No. III by Rs. 1,480, being the over-collections remaining unrefunded mentioned above.

The original assessment for the year under report amounted to Rs. 2,19,717 leviable from 9,613 assessees against Rs. 2,16,715 from 9,676 assessees of the previous year. There was thus an increase of Rs. 3,002 in the amount of assessment and a decrease of 63 in the number of persons assessed. In consequence

of successful petitions of objection the final demand amounted to Rs. 2,06,141 payable by 9,310 persons, showing a decrease of Rs. 2,144 and 77 assessees as compared with the corresponding figures of the preceding year. Penalties to the extent of Rs. 466 were inflicted on 69 persons and there were also the arrears of the previous year amounting to Rs. 1,507 to be recovered. The total amount for collection thus stood at Rs. 2,08,114, out of which Rs. 2,03,618 were realised, leaving an outstanding balance of Rs 4,505 at the end of the year.

The following table contrasts the figures of the original and final demands under Part IV—Other sources of Income—with the corresponding figures of the previous year :—

Districts.	Original Demand.		Final Demand.	
	No.	Amount.	No.	Amount.
		Rs.		Rs.
Belgaum ... 1896-97	1,687	39,449	1,645	38,377
Belgaum ... 1897-98	1,726	40,542	1,689	39,077
	+39	+1,093	+44	+700
Bijápur ... 1896-97	1,396	32,087	1,383	31,706
Bijápur ... 1897-98	1,514	38,363	1,441	33,366
	+118	+6,276	+58	+1,660
Dhárwár ... 1896-97	2,545	55,811	2,450	53,580
Dhárwár ... 1897-98	2,380	54,410	2,324	52,595
	—165	—1,401	—126	—985
Kánara ... 1896-97	658	13,745	624	12,475
Kánara ... 1897-98	654	13,878	605	11,684
	—4	+133	—19	—791
Kolába ... 1896-97	1,242	30,605	1,192	28,319
Kolába ... 1897-98	1,199	30,083	1,160	27,962
	—43	—522	—32	—357
Ratnágiri ... 1896-97	1,010	18,025	955	16,835
Ratnágiri ... 1897-98	1,016	17,319	968	16,544
	+6	—706	+13	—291
Total ... 1896-97	8,538	1,89,722	8,249	1,81,292
Total ... 1897-98	8,489	1,94,595	8,187	1,81,228
	—49	+4,873	—62	—64

It will appear that the increase of Rs. 4,873 in the divisional total of the original assessment disappeared on revision and the final demand was found short of that of the preceding year by Rs. 64. Taken individually there is an increase noticeable in the Belgaum and Bijápur districts, which was caused partly by revision of previous years' assessment and partly by the assessment for the first time of persons who were not taxed before. The decrease in the case of the other districts is ascribed to general depression in trade consequent on the prevalence of plague in Bombay and elsewhere.

7. Under Part I of Schedule II of the Act the demand amounted to Rs. 24,075 and the collections to Rs. 23,930, the corresponding figures of the preceding year being Rs. 25,533 under both the heads. There was a net decrease of Rs. 1,603 in the realisations during the year, the details of which are given below :—

District.	Increase.	Decrease.
Belgaum	201	...
Bijápur	...	8
Dhárwár	...	1,638
Kánara	...	1
Kolába	...	23
Ratnágiri	...	134
Total ...	201	1,804
Net Decrease ...	...	1,603

The fluctuations have not been explained, except regarding the Dhárwár District, where they were caused by a reduction in the salaries, &c., paid by local authorities and companies.

The amount realised under Part II, *i.e.*, on account of the profits of companies, was Rs. 671 against Rs. 1,378 in the preceding year. The net decrease of Rs. 707 was due to the modification of assessments found necessary on account of the general paralysis of trade. The tax on interest on securities under Part III was realised as usual only in the districts of Kolába and Ratnágiri. The total collections amounted to Rs. 89 against Rs. 82 of the previous year.

8. The number of persons originally assessed, the number of petitions of objection preferred against the original assessments, the percentage of objections on the number of assessees, the percentage of reductions on the original assessments, the incidence of tax per head of population and per tax-payer and the proportion of tax-payers to the total population are shown in the following table :—

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reductions on objections.	Incidence of Tax under Parts I to IV.			
					Population as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of Persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Belgaum ...	1,782	307	17·2	3·9	1,013,261	0 0 7	23 9 8	581
Bijápur ...	1,532	487	31·8	12·9	796,339	0 0 8	23 0 11	546
Dhárwár ...	3,336	394	11·8	2·4	1,051,314	0 1 1	22 10 5	321
Kánara ...	663	276	41·6	15·6	446,351	0 0 5	19 4 0	726
Kolába ...	1,263	258	20·4	6·9	594,872	0 0 9	23 0 10	486
Ratnágiri ...	1,037	210	20·2	4·3	1,105,926	0 0 3	17 2 10	1,118
Total ...	9,613	1,932	20·0	6·2	5,008,063	0 0 8	22 2 3	538

9. Of 9,613 persons originally assessed, 1,932 were dissatisfied with their assessments and preferred objections against them; and the total amount reduced on appeal was Rs. 13,576.

The percentage of petitions to assessees for the Division was 20·0 against 14·8 in the previous year, the increase being chiefly contributed by the Bijápur District, in which it rose from 9·94 to 31·8. The percentage of reductions on objection likewise stood higher, being 6·2 against 3·88 in 1896-97. The increase in reductions occurs in the districts of Belgaum, Bijápur and Kánara. The Collector of Belgaum attributes it to the assessing officers' basing the

assessments on the briskness of corn trade in consequence of famine but ignoring its pernicious effects, aggravated in the latter portion of the year by those of plague which told heavily, especially on trade in cotton and metals. The reductions in the Bijápur District were confined for the most part to the Muddebihál Táluka and were probably due to similar causes. No cause is assigned for the rise in the percentage from 9·15 to 15·6 in the Kánara District.

10. The fluctuations in the several classes under Part IV.—Other sources of Income consequent on revision are exhibited in the following table :—

Class.	Belgaum.		Bija'pur.		Dha'rwa'r.		Ka'nara.		Kola'ba.		Ratnágiri.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	320	...	470	80	480	270	80	...	340	170	460	90	2,150	610
II	90	...	135	105	330	225	165	...	225	210	135	135	1,080	675
III	25	...	180	...	400	100	200	...	380	180	180	60	1,365	340
IV	64	...	140	28	168	252	168	...	168	280	84	56	792	616
V	63	...	105	140	315	315	35	...	245	140	105	...	868	595
VI	50	...	168	42	336	210	...	168	126	168	42	84	722	672
Total I to VI...	612	...	1,198	395	2,029	1,372	648	168	1,484	1,148	1,006	425	6,977	3,508
VII	165	...	334	65	552	333	334	...	489	320	10	...	1,884	718
VIII	383	...	196	214	1,061	437	648	...	636	112	143	91	3,067	854
IX	289	...	1,221	89	315	...	732	...	419	209	132	...	3,108	298
X	16	...	2,811	...	...	...	...	...	260	549	...	...	3,087	549
XI	...	...	...	...	...	...	...	...	1,171	...	...	...	1,171	...
XII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
XV	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total VII to XV ...	853	...	4,562	368	1,928	770	1,714	...	2,975	1,190	285	91	12,317	2,419
Grand Total ...	1,465	...	5,760	763	3,957	2,142	2,362	168	4,459	2,338	1,291	516	19,294	5,927
Net Reductions.	1,465		4,997		1,815		2,194		2,121		775		13,367	

The total reduction amounted to Rs. 19,294 against an enhancement of Rs. 5,927, the net result being a reduction of Rs. 13,367 as against Rs. 8,430 in the preceding year. The lower classes (I—VI) show a reduction of Rs. 6,977, and an enhancement of Rs. 3,508, the corresponding figures of the previous year, being Rs. 8,216 and Rs. 3,626. In the higher classes, Rs. 12,317 were reduced against Rs. 6,092 in 1896-97. The largest reductions occur in Class I, among the lower and in Class IX, among the higher classes. The enhancements were the results of appeal proceedings only.

12. The incidence of tax per head of population remains the same, *viz.*, 8 pies, while that per head of tax-payer shows a decrease from Rs. 22-3-0 to Rs. 22-2-3. One among every 538 persons paid the tax during the year under report as against one in every 533 persons in the previous year.

13. The final demand under all parts amounted to Rs. 2,06,141 against Rs. 2,08,285, or Rs. 2,144 less than in the previous year. The decrease is made up under the several parts as shown in the subjoined table :—

	1896-97.	1897-98.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I. ...	25,533	24,075	...	1,458
„ II. ...	1,378	749	...	629
„ III. ...	82	89	7	...
„ IV. ...	1,81,292	1,81,228	...	64
Total ...	2,08,285	2,06,141	7	2,151
			Net Decrease ...	2,144

The amount of the final demand was collected without difficulty, and no recourse was had to magisterial proceedings. Penalties amounting to Rs. 466 were imposed on 69* persons, including Rs. 52 levied from a company in the Belgaum District assessed under Part II. The balance outstanding at the close of the year amounted to Rs. 3,867, which is distributed over the several districts as follows:—

District.	Balance on 1st April 1898.	Since recovered.	Since written off or remitted.	In course of recovery.	Irrecoverable.
	Rs.	Rs.	Rs.	Rs.	Rs.
Belgaum	987	233	.....	646	108
Bijápur	1,166	753	.....	52	361
Dhárwár	964	225	.....	7	732
Kánara	587	587	.....	.....	...
Kolába	28	18	.....	10	...
Ratnágiri	135	70	40	15	10
Total ...	*3,867	1,886	40	730	1,211

* Exclusive of Rs. 638 written off on account of arrears of previous year in Belgaum (Rs. 274) and Dhárwár Rs. 364).

14. The tax on salaries, pensions, &c., paid by Government is separately accounted for by the Accountant General. The distribution of the amount of tax collected (exclusive of penalties) over the main heads of income and the percentage of each head on the total collection for the division are shown below:— Return V.

Heads.	Amount.	Percentage on Grand Total.
	Rs.	
Part I.—Salaries	23,930	11·78
Part II.—Companies	671	0·33
Part III.—Securities	89	0·04
Total ...	24,690	12·15
Part IV.—		
(*a*) Professions	10,319	5·07
(*b*) Commerce	1,33,791	65·86
(*c*) Transport	693	0·35
(*d*) Trade	25,197	12·40
(*e*) Manufacture	6,009	2·96
(*f*) Property	2,458	1·21
Total, Part IV ...	1,78,467	87·85
Grand Total ...	2,03,157	.....

15. Appendix B shows the distribution of the tax by districts under the principal heads of income under Part IV. As usual the largest amount of tax collected was contributed by "money-lending and changing" included under the head "Commerce".

15A.—A statement marked Appendix C accompanies, as required by Government Resolution No. 4294, dated the 22nd November last. It shows the

final assessments, collections and the incidence per head of population under Parts II and IV, in cities having a population of 50,000 and over. Hubli is the only town in this division answering the above description.

16. Except in the districts of Belgaum, Bijápur and Dhárwár, no expenditure was incurred in the assessment and collection of the tax, which was as usual done by the ordinary Revenue Establishment. An amount of Rs. 389-6-3 was paid as commission to the Southern Marátha Railway Company for collecting the tax on the salaries paid to their employés against Rs. 426-13-3 in the previous year.

Return VI.

17. Return VII shows the assessment and collection of the tax in each táluka of the several districts of this division.

Return VII.

18. The administration of the Act was uneventful and was carried on satisfactorily. The decrease in the final demand of Rs. 2,144 was what might be expected in a year in which trade severely suffered from plague.

I have the honour to be,
Sir,
Your most obedient Servant,
C. B. WINCHESTER,
Acting Commissioner, S. D.

RETURN No. III.

(RULE No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the year 1897-98.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collection.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assesees	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
					Rs.		Rs.		Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
I	500, but less than 750	...	...	49	484	8	45	557	4,442	...	...	...	3,909	39,208	4,523	44,179	183	...	44,362	253	44,109	
II	750 „ 1,000	...	...	12	147	8	93	159	2,441	...	...	...	1,479	22,306	1,658	24,987	61	...	25,048	75	24,973	
III	1,000 „ 1,250	...	...	3	60	3	66	95	1,665	1	26	...	882	17,670	984	19,487	52	...	19,539	63	19,476	
IV	1,250 „ 1,500	...	...	2	51	3	73	41	754	2	47	...	503	14,096	551	15,021	17	...	15,038	73	14,965	
V	1,500 „ 1,750	...	...	...	...	1	33	19	525	1	29	...	368	12,974	389	13,561	71	...	13,632	143	13,489	
VI	1,750 „ 2,000	...	...	...	...	1	37	22	789	...	...	...	259	10,938	282	11,764	20	...	11,784	60	11,724	
	Total, I to VI ...	...	...	66	742	24	347	893	10,616	4	102	...	7,400	1,17,192	8,387	1,28,999	404	...	1,29,403	667	1,28,736	
VII	2,000, but less than 2,500	...	...	...	...	1	62	30	1,476	3	169	1 5	268	15,228	303	16,940	52	...	16,992	91	16,901	
VIII	2,500 „ 5,000	...	...	1	9	...	...	51	3,121	1	78	... ...	329	28,822	382	32,030	5	...	32,035	341	31,694	
IX	5,000 „ 10,000	..	...	1	136	...	...	24	4,130	...	...	... ...	76	12,847	101	17,113	...	...	17,113	21	17,092	
X	10,000 „ 20,000	...	...	...	...	...	...	10	1,766	1	322	8 84	18	6,463	37	8,635	...	...	8,635	13	8,622	
XI	20,000 „ 30,000	...	...	...	...	...	...	3	1,525	...	...	... ...	1	528	4	2,053	...	...	2,053	...	2,053	
XII	30,000 „ 40,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XIII	40,000 „ 50,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XIV	50,000 „ 1,00,000	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
XV	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	... ...	...	...	...	...	...	...	...	...	...	
	Total, VII to XV ...	...	...	2	145	1	62	118	12,018	5	569	9 89	692	63,888	827	76,771	57	..	76,828	466	76,362	
	GRAND TOTAL ...	...	...	68	887	25	409	1,011	22,634	9	671	9 89	8,092	*1,81,080	9,214	2,05,770	461	...	2,06,231	1,133	†2,05,098	

*This total includes Rs. 1,480 ordered to be refunded, but not refunded before the 1st April 1898. Deducting this amount from Column 22, the total agrees with that shown in Return No. IV (Column 20), and deducting further, the sum of Rs. 461 (Rs. 448 for the current and Rs. 13 for the previous year) on account of penalties collected during the year, corresponds with that of Return No. V.

† Includes Rs. 9 collected in the Dhárwár District for the year 1896-97, and not included in the original assessment for that year. The omission was discovered by the Collector and the amount ordered to be collected in 1897-98.

C. B. WINCHESTER,
Acting Commissioner, S. D.

RETURN No. IV.

Statement showing the Original and Final Demands and Uncollected Balances of Sums due under Act II of 1886, in the year 1897-98.

Part of the Act under which the income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions of objections.	Demand after disposal.	Number of petitions of objections.	Demand after disposal.	Number of assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III-A and Part I, Schedule II.	1,104	24,075	...	24,075	...	24,075	1,104	24,075	...	...	...	...	...	24,075	23,930	...	...	...	23,930	145	
Chapter III-B and Part II, Schedule II.	11	958	1	749	...	749	10	749	1	52	...	...	...	801	671	52	...	...	723	78	
Chapter III-C and Part III, Schedule II.	9	89	...	89	...	89	9	89	...	...	...	...	...	89	89	...	...	...	89	...	
Chapter III-D and Part IV, Schedule II.	8,489	1,94,595	1,920	1,81,253	11	1,81,228	8,187	1,81,228	68	414	...	...	1,507	1,83,149	1,77,611*	396	...	869†	1,78,876	4,282	
Total ...	9,613	2,19,717	1,921	2,06,166	11	2,06,141	9,310	2,06,141	69	466	...	...	1,507	2,08,114	2,02,301*	448	...	869†	2,03,618‡	4,505§	

*Includes Rs. 9 collected in the Dhárwár District for the year 1896-97 and not included in the original assessment for that year. The omission was discovered by the Collector and the amount ordered to be collected in 1897-98.

†Inclusive of Rs. 13 on account of penalties.

‡Vide remark in Return No. III. This total agrees with that shown in Return No. V after deducting Rs. 448 shown in column 17 and Rs. 13 included in the amount of Rs. 869 shown in column 19.

			Rs.
§ Tax current year			3,849
Penalties do.			18
Written off arrears of previous year...	Belgaum	274	
	Dhárwár	364	
			638
			4,505

C. B. WINCHESTER,
Acting Commissioner, S. D.

RETURN No. VI.

(RULE 19).

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 in the year 1897-98.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Belgaum	30 0 0	Incurred on account of the establishment temporarily employed to compile the Income Tax Returns.
Bijápur	30 8 3	
Dhárwár	62 0 0	
Total ...	122 8 3	
Commission paid to the Auditor, Southern Marátha Railway Company, for collecting the tax from the Railway employés.	389 6 7	
Total ...	511 14 10	

C. B. WINCHESTER,
Acting Commissioner, S. D.

RETURN VII.

Statement showing the Total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Southern Division for the year 1897-98.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	
Belgaum ...	Belgaum Town... ...	260	7,532	7,233	...	299	...	
	„ Cantonment ...	54	1,240	1,230	...	10	...	
	„ Táluka ...	111	2,727	2,710	5	17	...	
	Chikodi „ ...	455	10,286	10,286	14	...	...	
	Athni „ ...	178	4,350	4,350	80	...	...	
	Gokák „ ...	154	3,370	3,370	...	...	...	
	Parasgad „ ...	206	3,624	3,113	110	511	...	
	Sampgaon „ ...	157	2,890	2,890	...	...	...	
	Khánápur „ ...	110	3,027	3,027	1	...	*40	*Includes Rs. 5 on account of penalties.
	Huzúr	4	31	31	...	...	...	
	Total, Part IV	1,689	39,077	38,240	210	†837	40	† Besides this, Rs. 274 on account of previous year's arrears were written off.
	„ III ...	...	...	...	...	...	...	
	„ II ...	1	52	52	52	...	...	
	„ I ...	54	2,039	1,894	...	145	...	
	Grand Total ...	1,744	41,168	40,186	262	†982	40	
Bijápur ...	Indi Táluka... ...	86	2,180	2,138	...	42	...	
	Sindgi „	92	1,468	1,453	...	15	...	
	Bijápur „	43	743	733	47	10	...	
	„ Town... ...	88	3,137	3,127	79	10	...	
	Bágevádi Táluka ...	168	2,851	2,829	...	22	...	
	Bagalkot „	293	8,490	8,321	...	169	20	
	Muddebihal „	201	5,649	5,487	...	162	...	
	Badámi „	254	4,270	3,554	...	716	...	
	Hundgund „	216	4,578	4,558	...	20	...	
	Total, Part IV ...	1,441	33,366	32,200	126	1,166	20	
	„ III... ...	...	...	..	...	...	...	
	„ II... ...	1	52	52	...	...	...	
	„ I... ...	17	224	224	...	...	...	
	Grand Total ...	1,459	33,642	32,476	126	1,166	20	
Dhárwár ...	Dhárwár Táluka ...	94	1,245	1,245	...	...	...	
	„ Town ...	371	3,692	3,582	...	110	...	
	Hubli „ ...	379	12,525	11,983	5	542	60	
	„ Táluka ...	74	1,725	1,725	...	...	20	
	Navalgund „ ...	295	5,625	‡5,634	...	...	...	‡ Includes Rs. 9 for 1896-97 which was not included in the original assessment for that year, as the Táluka officers assessed wrongly. The omission was discovered by the Collector and the amount above referred to was ordered to be collected in 1897-98.
	Gadag „ ...	391	10,358	10,154	...	204	...	
	Bankápur „ ...	114	1,956	1,956	...	...	...	
	Ránebennur „ ...	186	4,017	4,017	...	...	...	
	Hangal „ ...	94	1,446	1,426	...	20	...	
	Karajgi „ ...	172	3,720	3,720	...	...	...	
	Kod „ ...	86	1,525	1,525	...	...	...	
	Ron „ ...	218	4,071	4,071	...	...	...	
	Kalghatgi „ ...	50	690	680	...	10	...	
	Huzúr „ ...	...	...	...	...	...	...	
	Total, Part IV ...	2,324	52,595	51,718	5	§886	80	§ Exclusive of Rs. 364 already written off as irrecoverable.
	„ III ...	...	...	...	...	...	...	
	„ II ...	8	645	567	...	78	...	
	„ I ...	948	21,065	21,065	...	...	...	
	Grand Total ...	3,280	74,305	73,350	5	§964	80	
Kanára ...	Kárwár Táluka ...	44	907	907	...	...	...	
	Ankola „ ...	43	851	851	...	...	...	
	Kumta „ ...	115	2,006	1,971	...	35	...	
	Honáwar „ ...	98	1,814	1,794	...	20	...	
	Siddápur „ ...	84	1,667	1,539	10	128	45	
	Sirsi „ ...	125	2,769	2,400	...	369	50	
	Yellápur „ ...	34	510	475	5	35	143	
	Halyál „ ...	61	1,160	1,160	5	...	170	
	Huzúr „ ...	1	...	...	...	...	...	
	Total, Part IV ...	605	11,684	11,097	20	587	408	
	„ III ...	...	...	...	...	...	...	
	„ II	...	...	...	...	...	...	
	„ I	9	136	136	...	...	...	
	Grand Total ...	614	11,820	11,233	20	587	408	

RETURN VII—*continued.*

District.	Táluka.	* Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Kolába ...	Alibág Táluka	198	5,142	5,127	...	15	...	
	Pen ,, ...	197	5,348	5,348	...	...	20	
	Panvel ,, ...	291	8,387	8,387	...	...	...	
	Karjat ,, ...	113	1,818	1,818	...	...	...	
	Roha ,, ...	76	1,384	1,374	...	10	13	
	Mángaon ,, ...	118	2,429	2,429	...	...	...	
	Mahád ,, ...	167	3,454	3,454	10	...	78	
	Total, Part IV	1,160	27,962	27,937	10	25	111	
	,, III	1	5	5	...	...	...	
	,, II	...	...	...	...	...	...	
	,, I	63	252	252	...	...	...	
	Grand Total ...	1,224	28,219	28,194	10	25	111	
Ratnágiri ...	Vengurla Táluka ...	79	1,260	1,250	...	10	...	
	Málwán ,, ...	78	1,279	1,279	...	...	132	
	Deogad ,, ...	91	1,803	1,803	...	...	...	
	Rájápur ,, ...	147	2,947	2,877	...	70	20	
	Ratnágiri ,, ...	103	2,169	2,159	8	10	*8	* On account penalties.
	Sangmeshwar ,, ...	105	1,611	1,611	...	...	...	
	Chiplun ,, ...	171	2,430	2,405	...	25	10	
	Khed ,, ...	59	953	953	17	...	...	
	Dápoli ,, ...	135	2,092	2,082	...	10	40	
	Total, Part IV... ...	968	16,544	16,419	25	125	210	
	,, III... ...	8	84	84	...	...	...	
	,, II	...	...	...	...	...	...	
	,, I... ...	13	359	359	...	...	...	
	Grand Total ...	989	16,987	16,862	25	125	210	
	ABSTRACT.							
Belgaum		1,744	41,168	40,186	262	982	40	
Bijápur		1,459	33,642	32,476	126	1,166	20	† This balance differs from that shown in column 21 of Return No. IV, *viz.*, Rs. 4,505 by Rs. 656. The difference is made up as under :—
Dhárwár		3,280	74,305	73,350	5	†964	80	Rs. 274 written off in Belgaum on account of previous year's arrears
Kánara		614	11,820	11,233	20	587	408	Rs. 364 Do. in Dhárwár.
Kolába		1,224	28,219	28,194	10	†25	111	Rs. 638
Ratnágiri		989	16,987	16,862	25	125	210	18 Outstanding on account of penalties for current year.
	Total ...	9,310	2,06,141	202,301	448	†3,849	869	Rs. 656

C. B. WINCHESTER,
Acting Commissioner, S. D.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Southern Division, credited in the accounts of the Accountant General and those shown in the Collector's Return No. III, for the year 1897-98.

District.	As per Accountant General's Final Return for March 1898.											As per Collector's Income Tax Return No. III, Column 20.	Difference between the Credits of the Accountant General (Column 12) and those of Collector (Column 13).
	Part I.—Tax on Salaries, &c., paid by Local Authorities.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Interest on Securities of Local Authorities and Companies recovered by Revenue Authorities.	Part IV.—Tax on other Sources of Income.				Total of Columns 5, 6, 7 and 11.		
	Recoveries from Local Fund Payment Vouchers.	Recoveries by Revenue Authorities from Municipalities and Port Trusts.	Recoveries by Revenue Authorities from Companies and Private Persons.	Total of Columns 2 to 4.			Recoveries by Revenue Authorities.	Fines and Penalties.	Other Items.	Total of Columns 8 to 10.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Belgaum	79 5 8	97 4 0	1,717 5 10	1,893 15 6	52 1 4	.....	38,330 10 8	267 5 4	1 1 6	38,599 1 6	40,545 2 4	40,545 0 0	0 2 4
Bijápur	59 8 0	49 3 4	115 0 0	223 6 4	52 1 4	.....	33,314 5 0	126 4 0	...	33,440 9 0	33,716 0 8	33,716 0 0	0 0 8
Dhárwár	104 4 8	232 0 0	20,728 15 11	*21,065 4 7	566 9 10	.....	52,676 9 0	5 0 0	...	52,681 9 0	74,313 7 5	74,314 0 0	0 8 7
Kánara	92 4 8	80 0 3	25 0 0	197 4 11	.....	.....	11,610 7 0	20 0 0	...	11,630 7 0	11,827 11 11	11,747 0 0	80 11 11
Kolába	59 7 11	125 2 2	68 5 9	252 15 10	.....	3 14 6	28,476 7 2	10 8 0	...	28,486 15 2	28,743 13 6	28,559 0 0	184 13 6
Ratnágiri	186 1 11	173 8 1	.....	359 10 0	.....	84 7 8	16,938 11 0	32 8 0	...	16,971 3 0	17,415 4 8	17,350 0 0	65 4 8
Total ...	580 11 10	757 1 10	22,654 11 6	23,992 9 2	670 12 6	88 6 2	1,81,347 1 10	461 9 4	1 1 6	1,81,809 12 8	2,06,561 8 6	2,06,231 0 0	330 8 6

* See reverse.

	Rs.	a.	p.	
Belgaum—	0	2	4	Fraction of a rupee omitted according to standing orders.
Bijápur—	0	0	8	Do. do.
Dhárwár—	0	8	7	Do. do.
Kánara—	80	10	4	Recoveries by Customs and Salt Department, partly credited by the Accountant General under Part I "Recoveries from Local Fund Payment Vouchers" (Rs. 61-4-0) and partly under Part IV "Recoveries by Customs and Salt Department" (Rs. 19-6-4) not included in Collector's Return.
	0	1	7	Fractions of a rupee.
	80	11	11	
Kolába—	183	4	10	Recoveries by the Divisional Forest Officer, Kolába, from payments to khots and others on account of Conservancy shares.
	0	11	9	Recoveries by Salt and Customs Officers.
	0	12	11	Fractions of a rupee.
	184	13	6	
Ratnágiri—	64	15	5	Recoveries by Customs and Salt Department.
	0	5	3	Fractions of a rupee.
	65	4	8	

C. B. WINCHESTER,
Acting Commissioner, S. D.

No. 4578 OF 1898.

FINANCIAL DEPARTMENT.

Commissioner's Office,
Karáchi, 20th September 1898.

MEMORANDUM.

The Acting Commissioner in Sind has the honour to submit the Annual Report on the working of the Income Tax Act II of 1886 in the several districts of the Province of Sind for the official year 1897-98, together with the reports (in manuscript) marginally noted, of the Collectors and Deputy Commissioners in Sind, and to append the following returns :—

The Collector of Karáchi's No. 3689, dated 20th July 1898, and accompaniments.
The Collector of Hyderabad's No. 3719, dated 22nd June 1898, and accompaniments.
The Collector of Shikárpur's No. 106, dated 30th July 1898, and accompaniments.
The Deputy Commissioner, Thar and Párkar's No. 883, dated 27th June 1898, and accompaniments.
The Deputy Commissioner, Upper Sind Frontier's No. 2350, dated 18th July 1898, and accompaniments.

Return No. III.—Statement showing the collections of the tax under the Act.

Return No. IV.—Statement showing the original and final demands and uncollected balances of sums due at the close of the year.

*Return No. V.**—Classified statement of the incomes on which the tax was collected.

Retrun No. VI.—Statement of the expenditure incurred in the assessment and collection of the tax.

Return No. VII.—Statement showing the total assessment and collections in each Táluka.

Returns Nos. I and II will be submitted direct by the Accountant General.

2. The difference between column 22 of Return No. III and column 20 of Return No. IV is, as explained in the remark column of the former, due to over-collections amounting to Rs. 776, which remained unrefunded at the close of the year, not being shown in Return No. IV. The total collections in column 20 of Return No. IV agree with collections shown in the grand total column of Return No. V after deducting penalties Rs. 924 (Rs. 855 on account of 1897-98 and Rs. 69 on account of the previous year), which do not appear in Return No. V.

Appendix A shows the amount of the tax as brought on the books of the Accountant General and as entered in the Collector's Return No. III.

A difference of Rs. 9 in the Shikárpur and Upper Sind Frontier districts is explained in the Note below the Appendix.

Administration.

3. The first assessment lists for the several tálukas in Sind and for the towns of Karáchi and Shikárpur were prepared by the Mukhtiárkars, and those for the towns of Hyderabad and Sukkur by the Huzúr Deputy Collectors with the assistance of the Mukhtiárkars. In Karáchi the Huzúr Deputy Collector supervised the work. The first assessments were generally based on the final demand of the preceding year modified by the results of fresh enquiries and extended knowledge of the circumstances of the people. The Táluka assessment lists were carefully examined by the Assistant and Deputy Collectors, and also along with the lists of head-quarter towns, by the Collectors and Deputy Commissioners ; and finally in the Commissioner's Office. The difficulty of making the first assessments for the year was increased by the presence of the plague, which was almost at its highest about the time when they should have been prepared, but except for a little delay in the preparation of the lists the work was very satisfactorily done. In the town of Karáchi only, however, the scale of assessments had to be lowered, but the Commissioner was satisfied that they

* Not printed ; submitted separately to Government in manuscript.

were on the whole fair, and he sanctioned the publication of the lists under the authority of the Government Resolution No. 3058, dated 1st September 1893. Subsequent assessments, as the year progressed and as taxable incomes became known, were imposed by the Income Tax Collectors concerned without further reference to higher authority.

Revision.

4. The powers of revision under Section 25 of the Act were exercised in Jacobabad and Shahdádpur tálukas by the Deputy Commissioner, Upper Sind Frontier, and in the cities of Karáchi, Hyderabad, Sukkur and Shikárpur, by the respective Huzúr Deputy Collectors; elsewhere the Assistant and Deputy Collectors exercised the powers in their sub-divisions.

Supervision.

	1896-97.	1897-98.
Collector, Karáchi ...	5	5
Do. Hyderabad	2	1
Do. Shikárpur.	49	46
	56	52

5. The Collectors and Deputy Commissioners have been invested with the powers of a Commissioner under Sections 27, 28 and 34 (2) and of a Local Government under Section 47 (2) and (4). Fifty of the 52 appeals, all under Part IV, were disposed of by them under Section 27 against 56 in 1896-97, and in 3 cases only the amount was reduced by Rs. 10. The orders of the appellate authority were thus upheld in 47 cases.

Original Demand.

6. The following table gives for each district the details of the original and final demands, the collections and the balances :—

District.	Population according to Census of 1891.	Original Demand.		Final Demand.									
				I.—Salaries.		II.—Companies		III.—Securities		IV.—Other Sources.		V.—Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi	564,880	3,788	1,31,621	705	25,637	7	708	108	3,514	2,885	98,118	3,705	1,27,977
Hyderabad	918,646	3,765	76,850	97	1,700	...	...	...	...	3,632	74,340	3,729	76,040
Shikárpur...	915,497	5,282	1,13,146	100	1,971	1	79	11	116	5,054	1,08,085	5,166	1,10,251
Thar and Párkar... ...	298,203	1,006	17,186	6	79	...	...	...	...	983	16,819	989	16,898
Upper Sind Frontier ...	174,548	618	13,806	7	67	...	...	...	...	605	13,631	612	13,698
Total, 1897-98 ...	2,871,774	14,459	3,52,609	915	29,454	8	787	119	3,630	13,159	3,10,993	14,201	3,44,864
Total, 1896-97 ...	2,871,774	14,544	3,49,728	945	29,434	11	2,085	156	3,565	13,185	3,06,384	14,297	3,41,468
Difference ...	...	−85	+2,881	−30	+20	−3	−1,298	−37	+65	−26	+4,609	−96	+3,396

District.	Penalties.		Arrears of previous years.	Grand Total.	Gross Collections.	Refunds.	Net Collections.	Balance, including amounts written off and remitted.	Remarks.
	No.	Amount.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi	79	232	1,328	1,29,537	1,29,298	85	*1,29,213	†595	* Includes Rs. 329 to be refunded. † Excludes Rs. 58 paid as refunds on account of insurance. ‡ Includes Rs. 372 to be refunded. § Includes Rs. 20 to be refunded. ‖ Includes Rs. 55 to be refunded.
Hyderabad	8	223	5	76,268	76,607	252	‡76,355	285	
Shikárpur...	31	48	3,540	1,13,839	1,07,175	19	§1,07,156	6,703	
Thar and Párkar ...	84	410	68	17,376	17,596	165	‖17,431	...	
Upper Sind Frontier ...	...	...	...	13,698	13,590	5	13,585	113	
Total, 1897-98 ...	202	913	4,941	3,50,718	3,44,266	526	3,43,740	7,696	
Total, 1896-97 ...	153	634	3,293	3,45,397	3,41,084	1,687	3,39,397	6,135	
Difference ...	+49	+279	+1,648	+5,321	+3,182	−1,161	+4,343	+1,561	

The original demand for the year under report amounted to Rs. 3,52,609 from 14,459 assessees against Rs. 3,49,728 and 14,544 assessees in the preceding year, which shows an increase of Rs. 2,881 in the amount of assessment and a

decrease of 85 in the number of assessees. The original demand was reduced both as regards the number of assessees and the amount of tax in consequence of successful objection petitions, but the marginal table shows that although the tax was raised by Rs. 2,881 over 1896-97 the reductions in assessment were less. The final demand of the year under report thus stood at Rs. 3,44,864 leviable from 14,201 assessees as against Rs. 3,41,468 and 14,297 assessees in the preceding year, showing an increase of Rs. 3,396 in assessment and a decrease of 96 in assessees.

	1896-97.	1897-98.
	Rs.	Rs.
Karáchi	2,722	3,644
Hyderabad	1,485	810
Shikárpur	3,680	2,895
Thar and Párkar ...	175	288
Upper Sind Frontier ...	198	108
Total ...	8,260	7,745

Rs. 913 were levied as penalties from 202 persons against Rs. 634 from 153 persons (including Rs. 5 levied from one person as error not shown in the preceding year's report) in the previous year. In the Thar and Párkar and Hyderabad districts there was an increase and in the other districts a decrease in the amount of penalties as shown in the margin.

District.	1896-97.		1897-98.	
	No.	Amount.	No.	Amount.
		Rs.		Rs.
Karáchi	86	451	79	—232
Hyderabad	17	105	8	+223
Shikárpur	48	77	31	—48
Thar and Párkar	...	...	84	+410
Upper Sind Frontier	2	1	...	...
Total ...	153	634	202	913

Collections on account of arrears of previous years rose from Rs. 2,675 in 1896-97 to Rs. 4,816 in 1897-98.

The total amount for collection during the year, including penalty and arrears, was in all Rs. 3,50,718 against Rs. 3,45,397 in the preceding year. The gross collections were Rs. 3,44,266, of which Rs. 526 over-collections were refunded and the remainder, Rs. 3,43,740, therefore represents the net collections of the year against Rs. 3,39,397 in 1896-97. These net collections include Rs. 776 on account of over-collections which remained unrefunded on 1st April 1898, and deducting this sum the true collections amount to Rs. 3,42,964, leaving a balance outstanding of Rs. 7,696 against Rs. 6,135 in 1896-97. Out of the outstandings Rs. 6,608 have since been recovered, Rs. 436 written off or remitted, and the remaining Rs. 625 are being recovered. This is an exceedingly good result considering the epidemic of plague which visited the Province during the year.

The following table compares the figures of the original and final demands under all the parts with the corresponding figures of the previous year :—

District.		Original Assessments.		Final Demand.									
				Part I.		Part II.		Part III.		Part IV.		Total.	
		No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
			Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
Karáchi ...	1896-97 ...	4,064	1,38,003	722	25,203	10	2,006	143	3,449	3,108	1,04,623	3,983	1,35,281
	1897-98 ...	3,788	1,31,621	705	25,637	7	708	108	3,514	2,885	98,118	3,705	1,27,977
	Difference ...	—276	—6,382	—17	+434	—3	—1,298	—35	+65	—223	—6,505	—178	—7,304
Hyderabad ...	1896-97 ...	3,824	77,680	119	2,083	...	...	...	...	3,656	74,112	3,775	76,195
	1897-98 ...	3,765	76,850	97	1,700	...	...	...	...	3,632	74,340	3,729	76,040
	Difference ...	—59	—830	—22	—383	...	...	...	...	—24	+228	—46	—155
Shikárpur ...	1896-97 ...	5,046	1,06,017	89	1,999	1	79	13	116	4,841	1,00,143	4,944	1,02,337
	1897-98 ...	5,282	1,13,146	100	1,971	1	79	11	116	5,054	1,08,085	5,166	1,10,251
	Difference ...	+236	+7,129	+11	—28	...	...	—2	...	+213	+7,942	+222	+7,914
Thar and Párkar.	1896-97 ...	970	16,244	6	79	...	...	...	...	954	15,990	960	16,069
	1897-98 ...	1,006	17,186	6	79	...	...	...	...	983	16,819	989	16,898
	Difference ...	+36	+942	...	...	...	...	...	...	+29	+829	+29	+829
Upper Sind Frontier.	1896-97 ...	640	11,784	9	70	...	...	...	...	626	11,516	635	11,586
	1897-98 ...	619	13,806	7	67	...	...	...	...	605	13,631	612	13,698
	Difference ...	—22	+2,022	—2	—3	...	...	...	...	—21	+2,115	—23	+2,112
Total ...	1896-97 ...	14,544	3,49,728	945	29,434	11	2,085	156	3,565	13,185	3,06,384	14,297	3,41,468
	1897-98 ...	14,459	3,52,609	915	29,454	8	787	119	3,630	13,159	3,10,993	14,201	3,44,864
	Difference ...	—85	+2,881	—30	+20	—3	—1,298	—37	+65	—26	+4,609	—96	+3,396

There was an increase both in the original assessment and the final demand in the Shikárpur, Thar and Párkar and Upper Sind Frontier Districts and a decrease under both heads in the Karáchi and Hyderabad Districts, resulting in an aggregate increase of Rs. 2,881 in the original assessment and Rs. 3,396 in the final demand. The fluctuation in the amount of assessment was accompanied by a corresponding increase or decrease in the number of assessees in each district, with the exception of the Upper Sind Frontier District, where there is a slight decrease in the number of assessees. The increase in the Shikárpur, Thar and Párkar and Upper Sind Frontier Districts was due to the favourable season and to the careful revision of the assessment lists.

The decrease in the Hyderabad District occurs entirely in Part I—Salaries, where the assessment of 22 persons amounting to Rs. 383 was reduced. This was due to ginning factories having remained unworked on account of the stagnation of trade in consequence of the plague.

The decrease in the Karáchi District is to be found entirely in Karáchi City, where business suffered considerably owing to bad crop in the Punjab in the previous year and the plague in Karáchi.

7. The following table gives, for each district, the details of the number of persons originally assessed, the number of petitions of objections preferred against the original assessments, the percentage of petitions to assessees, the percentage of reductions on objections and the incidence of the tax :—

Revision Return IV, columns 4 and 6, Parts I to IV.

District.	Number of Persons originally assessed.	Number of Objection Petitions.	Percentage of Petitions to Assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I to IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
1	2	3	4	5	6	7	8	9
						Rs. a. p.	Rs. a. p.	
Karáchi	3,788	460	12·14	2·76	5,64,880	0 3 7	34 8 8	152
Hyderabad	3,765	397	10·54	1·05	9,18,646	0 1 4	20 5 10	246
Shikárpur	5,282	952	18·02	2·56	9,15,497	0 1 11	21 5 6	177
Thar and Párkar ...	1,006	53	5·26	1·67	2,98,203	0 0 11	17 1 4	302
Upper Sind Frontier ...	618	43	6·95	·78	1,74,548	0 1 3	22 6 1	285
Total, 1897-98...	14,459	1,905	13·17	2·19	28,71,774	0 1 11	24 4 7	202
Total, 1896-97...	14,544	2,432	16·72	2·36	28,71,774	0 1 11	23 14 2	201

8. In all 14,459 persons were originally assessed. Of these, 1,905 or 13·17 per cent. against 16·72 per cent. in 1896-97 petitioned for revision of their assessment.

The percentage of petitions to assessees in the Shikárpur District was much above the average for the Province of Sind during 1897-98 as it was in 1896-97, although it has fallen from 24·49 to 18·02. In the Hyderabad District it has fallen from 15·48 to 10·54. In the Thar and Párkar and Upper Sind Frontier Districts it has increased from 4·85 to 5·26 and 5·00 to 6·95. In the Karáchi District it is about the same.

The percentage of reductions on objections for 1897-98 was 2·19 against 2·36 in the preceding year. In the Karachi and Thar and Párkar Districts it rose from 1·97 and 1·08 in 1896-97 to 2·76 and 1·67 in 1897-98, respectively. In the Hyderabad, Shikárpur and Upper Sind Frontier Districts it fell from 1·91 3·47, 1·68 to 1·05, 2·56 and ·78, respectively.

9. The following table exhibits more clearly the reduction and enhancement effected on revision in the several classes than the percentages shown in the table given in paragraph 7 :—

Classes.	Karáchi.		Hyderabad.		Shikárpur.		Thar and Párkar.		Upper Sind Frontier.		Total.	
	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.	Reduced.	Enhanced.
I	650	260	340	250	950	320	100	20	30	...	2,070	850
II	405	195	315	225	465	150	90	15	15	...	1,290	585
III	280	80	280	80	260	260	60	20	...	...	880	440
IV	252	84	252	35	364	84	28	28		...	924	196
V	245	210	35	84	245	175	70	...	28	...	630	420
VI	84	210	42	...	210	126	...	42	35	...	336	462
VII...	836	336	52	...	405	289	65	...	...	...	1,358	625
VIII	1,294	1,072	142	...	943	184	...	...	...	...	2,379	1,256
IX	1,278	1,211	26	...	483	194	...	...	...	...	1,787	1,405
X	2,109	287	...	...	352	...	...	...	...	...	2,461	287
XI	...	703	...	...	...	...	...	...	...	...	...	703
XII...	859	...	...	...	...	...	...	...	...	...	859	...
XIII	...	...	...	...	...	...	...	...	...	...	...	...
XIV	...	...	...	...	...	...	...	...	...	...	...	...
XV...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	8,292	4,648	1,484	674	4,677	1,782	413	125	108	...	14,974	7,229
Net reduction ...	3,644		810		2,895		288		108		7,745	

10. The results shown above are due to revision of assessments in consequence of appeals only, and the total sum "reduced" Rs. 14,974 is the aggregate of the original assessments in which in the course of revision the assessments were altered in the majority of cases by reduction of the assessment and in probably some cases by enhancement of it. Similarly the sum of Rs. 7,229 shown under the head "Enhanced" is the aggregate of the assessments or the final demand to be paid by those assessees who were originally assessed at Rs. 14,974.

11. The average incidence of the tax per head of population for the province is the same as in the last year. In the Shikárpur, Thar and Párkar and Upper Sind Frontier Districts it rose from Re. 0-1-9, Re. 0-0-10, and Re. 0-1-1 in 1896-97 to Re. 0-1-11 Re. 0-0-11, and Re. 0-1-3 in 1897-98, respectively. In the Hyderabad District it was the same as in the preceding year. It fell from Re. 0-3-10 to Re. 0-3-7 in the Karáchi District. It being thus highest in that district and lowest in Thar and Párkar.

The incidence per head of tax-payers rose from Rs. 23-14-2 in 1896-97 to Rs. 24-4-7 in 1897-98. It was, as in the preceding year, highest in Karáchi and lowest in the Thar and Párkar District. There was an increase under this head in all the districts. The proportion of the number of tax-payers to the total population has been steadily increasing though there was this year a very slight decrease since 1890-91. In 1890-91 it was $\frac{1}{247}$, in 1891-92 $\frac{1}{232}$, in 1892-93 $\frac{1}{222}$, in 1893-94 $\frac{1}{220}$, in 1894-95 $\frac{1}{216}$, in 1895-96 $\frac{1}{205}$, in 1896-97 $\frac{1}{201}$, in 1897-98 $\frac{1}{202}$.

Final Demand.

12. As already shown, the final demand amounted to Rs. 3,44,864 against Rs. 3,41,468 in the preceding year, showing a net increase of Rs. 3,396. Penalties to the amount of Rs. 913 were inflicted in 202 cases, while in 1896-97 they amounted to Rs. 634 only in 153 cases. The largest amount of fine was inflicted in the Thar and Párkar District. No magisterial proceedings were taken in any district in connection with the administration of the Act. The details of the outstanding balances are as follows :—

District.	Amount outstanding on 1st April 1898.			Since collected.			Written off or remitted.			In course of recovery.		
	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.	Tax.	Penalty.	Total.
Karáchi	538	57	595	299	3	302	145	...	145	94	54	148
Hyderabad	285	...	285	10	...	10	80	...	80	195	...	195
Shikárpur	6,702	1	6,703	6,193	...	6,193	228	...	228	281	1	282
Thar and Párkar ...	...	...	...	...	...	...	...	...	...	...	...	...
Upper Sind Frontier.	113	...	113	103	...	103	10	...	10	...	...	...
Total ...	7,638	58	7,696	6,605	3	6,608	463	...	463	570	55	625

Out of Rs. 7,696 outstanding on the 1st April 1898, Rs. 6,608 have since been recovered, Rs. 463 have been written off or remitted, and the remaining Rs. 625 are being collected.

Return No. V.—Classification of Incomes.

13. This statement shows the distribution of the tax (exclusive of penalties and over-collections remaining unrefunded at the close of the year) over the different trades, professions and industries. The distribution of tax collected over the main heads of income and the percentage of each head on the total income are shown in the following table:—

Heads.	Amount.	Percentage on Total.
	Rs.	
Part I.—Salaries	29,454	8·61
„ II.—Companies	787	·23
„ III.—Interest on Securities ...	3,630	1·06
Total, Parts I to III ...	33,871	9·90
Part IV.—Other Sources.		
(*a*) Professions	14,627	4·28
(*b*) Commerce	2,36,651	69·19
(*c*) Transport	1,178	·34
(*d*) Trade	40,717	11·90
(*e*) Manufacture	9,842	2·88
(*f*) Property	5,118	1·50
Rewards for Examinations, &c. ...	36	·01
Total, Part IV ...	3,08,169	90·10
Grand Total ...	3,42,040	100·00

14. Appendix B is an abstract of Return V and shows the principal sources of income under Part IV. It is being separately submitted to Government in manuscript and is not therefore discussed here.

Return No. VI.

15. This return shows the details of the total expenditure, Rs. 1,541, incurred on account of the Income Tax establishments as reported by the Accountant General against Rs. 1,462 in the preceding year. Special establishments were employed in the cities of Karáchi, Hyderabad, Shikárpur and Sukkur. The greater portion of this expenditure was incurred in Karáchi City.

Cities.	Establishment.	Travelling Allowances.	Contingencies.	Grain Compensation.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
Karáchi	837	2	86	32	957
Hyderabad	178	...	...	10	188
Shikárpur	396	...	...	...	396
Total ...	1,411	2	86	42	1,541

16. This return shows the total assessments and collections in each táluka of the several districts in the province. Columns 3, 4, 6, 7 and 8 of this return agree with columns 8, 9, 16, 17, 21 and 19, respectively, of Return No. IV.

Return No. VII.

General Remarks.

The above analysis shows the year's working of the Act to have been satisfactory. Notwithstanding the presence of plague in the province, and the serious injury casused to it by its continued prevalence in Bombay and Cutch, the final demand for the province exceeded that of the previous year by Rs. 3,396. As was to be expected, there was a falling off in Karáchi City, where many of the smaller assessees had suffered severely by the large departures of the town during the plague, while many others found their relations with Bombay and other places continually affected throughout the year. The decrease in the Hyderabad District was a small one and due principally to the same cause. In the other three districts, however, the excellent season caused an increase to be shown. In the districts, it is not likely that many persons who reach the assessable minimum, escape the tax. The difficulty lies more in estimating the additions to the assessee's incomes, when he has increased his earnings and the tendency has to be guarded against of assessing persons of, probably, varying circumstances at a uniform rate. The increase in the total amount, although many of smaller assessees have been struck off, may therefore be regarded as a proof of more careful and correct assessment. Although the outstandings were Rs. 7,696 at the end of the year, against Rs. 6,135 in the previous year, they have since been reduced to Rs. 625. Considering the extra work, thrown on all officers during the year, the work performed in connection with the Act has been of a very satisfactory description.

R. GILES,
Acting Commissioner in Sind.

APPENDIX A.

Statement showing the Total Collections on account of Income Tax in each District of the Province of Sind credited in the accounts of the Accountant General and those shown in the Collector's and Deputy Commissioner's Return No. III.

District.	AS PER ACCOUNTANT GENERAL'S FINAL RETURN FOR MARCH 1898.											As per Collector's Income-tax Return No. III (Column 20).	Difference between the credits of the Accountant General (Column 12) and those of the Collector (Column 13).
	PART I.—TAX ON SALARIES, &C., PAID BY LOCAL AUTHORITIES AND COMPANIES.				Part II.—Tax on Profits of Companies.	Part III.—Tax on Securities of Local authorities and Companies recovered by Revenue authorities.	Part IV.—Tax on other sources of income recovered by Revenue authorities.	Total of Columns 5, 6, 7 and 8.	Fines and Penalties.	Other items.	Total of Columns 9, 10 and 11.		
	Recoveries from Local Fund payment vouchers.	Recoveries by Revenue authorities from Municipalities and Port Trust.	Recoveries by Revenue authorities from Companies and Private Persons.	Total of Columns 2, 3 and 4.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.	Rs. a. p.
Karáchi ...	388 14 9	5,380 8 7	19,867 5 9	25,636 13 1	708 0 4	3,513 12 0	99,208 11 0	1,29,067 4 5	230 0 0	0 12 4	1,29,298 0 9	1,29,298	...
Hyderabad and Thar and Párkar.	371 4 1	746 8 5	661 0 6	1,778 13 0	.....	.....	91,785 8 7	93,564 5 7	637 14 6	...	94,202 4 1	94,203	...
Shikárpur and Upper Sind Frontier.	275 9 9	964 14 8	798 2 7	2,038 11 0	79 6 10	115 13 9	1,18,476 5 2	1,20,710 4 9	55 8 0	8 6 6	1,20,774 3 3	1,20,765	9 3 3
Total ...	1,035 12 7	7,091 15 8	21,326 8 10	29,454 5 1	787 7 2	3,629 9 9	3,09,470 8 9	3,43,341 14 9	923 6 6	9 2 10	3,44,274 8 1	3,44,266	9 3 3

R. GILES,
Acting Commissioner in Sind.

Explanatory Memorandum.

	Rs.	a.	p.
Shikárpur and Upper Sind Frontier District—			
Accountant General's credit	1,20,774	3	3
Collector of Shikárpur's credit	1,20,765	0	0
	—9	3	3

Difference.

The Accountant General's credit includes other items not included in the Collector's Return III	+6	8	6
The Accountant General's credit includes Income Tax deducted on a Military Pension and erroneously credited to Income Tax under the sub-head Part I—Salaries and Pensions, instead of Military Miscellaneous Receipts	+1	14	0
On account of fractions of a rupee	—0	12	9
	—9	3	3

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RETURN No. III.

(RULE No. 19).

Statement showing the Collections of the Tax under Act II of 1886 in the year 1897-98.

Class.	Amount of Income.	Salaries, Pensions, Annuities, and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private employers.				Profits of Companies.		Interest on Securities.		Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	REMARKS.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).															
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13		14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ..	500, but less than 750	...	...	163	1,142	10	101	85	508	...	...	86	256	6,157	61,760	6,501	63,767	318	...	64,085	220	63,865	
II ...	750 ,, 1,000	...	...	68	901	4	57	121	1,666	...	...	6	80	2,640	39,786	2,889	42,490	125	...	42,615	110	42,505	
III ...	1,000 ,, 1,250	...	...	35	610	2	40	93	1,784	...	...	5	84	1,536	30,745	1,671	33,263	177	...	33,440	65	33,375	
IV ...	1,250 ,, 1,500	...	...	26	609	3	70	67	1,759	1	25	6	148	890	24,948	993	27,559	7	...	27,566	42	27,524	
V ...	1,500 ,, 1,750	...	...	12	265	2	62	28	1,011	...	...	3	104	492	17,302	537	18,744	39	...	18,783	47	18,736	
VI ...	1,750 ,, 2,000	...	...	7	240	1	13	26	1,127	1	38	...	...	354	14,910	389	16,328	27	...	16,355	...	16,355	
	Total I to VI ...	...	...	311	3,767	22	343	420	7,855	2	63	106	672	12,069	1,89,451	12,930	2,02,151	693	...	2,02,844	484	2,02,360	
	Rs. Rs.																						
VII ...	2,000, but less than 2,500	...	...	12	649	...	...	28	1,594	1	46	2	101	347	19,561	390	21,951	11	...	21,962	15	21,947	The difference of Rs. 776 between column 22 of this Return and column 20 of Return No. IV is made up of the following over-collections remaining unrefunded at the close of the year :—
VIII ...	2,500 ,, 5,000	...	...	27	2,065	...	...	66	6,174	3	258	3	292	510	42,566	609	51,355	169	...	51,524	27	51,497	
IX ...	5,000 ,, 10,000	...	...	3	500	...	...	17	2,983	2	420	6	1,091	160	28,652	188	33,656	1	...	33,657	...	33,657	
X ...	10,000 ,, 20,000	...	...	3	1,118	...	...	5	1,751	...	...	...	...	49	15,735	57	18,634	59	...	18,684	...	18,684	
XI ...	20,000 ,, 30,000	...	...	...	...	...	...	1	625	...	...	2	1,474	8	4,886	11	6,985	...	...	6,985	...	6,985	
XII ...	30,000 ,, 40,000	...	...	...	...	...	...	...	...	...	...	...	...	5	4,049	5	4,049	...	...	4,049	...	4,049	
XIII ...	40,000 ,, 50,000	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
XIV ...	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	...	...	...	...	3	4,561	3	4,561	...	...	4,561	...	4,561	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total VII to XV ...	...	...	45	4,362	...	...	117	13,127	6	724	13	2,958	1,082	1,20,020	1,263	1,41,191	231	...	1,41,422	42	1,41,380	
	Grand Total ...	...	...	356	8,129	22	343	537	20,982	8	787	119	3,630	13,151	3,09,471	14,193	3,43,342	924	...	3,44,266	526	3,43,740	

	Rs.
Karachi District ...	329
Hyderabad do. ...	372
Shikarpur do. ...	20
Thar and Parkar do....	55
Total ...	776

R. GILES,
Acting Commissioner in Sind.

RETURN No. IV.

(RULE No. 19).

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1897-98.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II.	915	29,454	...	29,454	...	29,454	915	29,454	...	...	...	...	...	29,454	29,454	...	...	...	29,454	...	
Chapter III B and Part II, Schedule II	8	787	...	787	...	787	8	787	...	...	...	...	...	787	787	...	...	...	787	...	
Chapter III C and Part III, Schedule II	119	3,630	...	3,630	...	3,630	119	3,630	...	...	...	...	...	3,630	3,630	...	..	...	3,630	...	
Chapter III D and Part IV, Schedule II	40,417	3,18,738	1,904	3,11,003	52	3,10,993	13,159	3,10,993	202	913	...	...	4,941	3,16,847	3,03,422	855	...	4,816	3,09,093	7,696	
Total ...	41,459	3,52,609	1,904	3,44,874	52	3,44,864	14,201	3,44,864	202	913	...	...	4,941	3,50,718	3,37,293	855	...	4,816	3,42,964	* 7,696	* These exclude Rs. 58 paid as refunds on account of Insurance in the Karachi District.

R. GILES,
Acting Commissioner in Sind.

RETURN No. VI.

(RULE 19).

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1896 in the year 1897-98.

Head.	Amount.	REMARKS.
1	2	3
	Rs.	
Establishment	1,411	
Travelling Allowance	2	
Contingencies	86	
Grain Compensation	42	
Total ...	1,541	

R. GILES,
Acting Commissioner in Sind.

RETURN No. VII.

Statement showing the total Assessment and Collections on account of Income Tax in each Táluka of the Districts of the Province of Sind for the year 1897-98.

Districts.	Tálukas.	Final Demand.		Collections.		Balance Outstanding.		Recovery of previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Karáchi ...	Karáchi City ...	1,994	94,219	*94,131	117	30	...	1,100	55	* These exclude Rs. 58 paid as refunds on account of insurance.
	Do. Táluka ...	24	295	295	...	...	...	...	...	
	Mirpur Sakro ...	80	1,491	1,491	...	...	...	...	...	
	Ghorábári	83	1,649	1,619	10	30	50	...	...	
	Tatta	255	5,331	5,276	30	55	...	...	...	
	Sujával	81	1,915	1,915	...	...	...	28	...	
	Mirpur Bathoro ...	118	2,839	2,839	...	...	...	...	...	
	Jati...	73	2,295	2,295	...	...	...	...	...	
	Shahbandar ...	51	1,001	1,001	...	...	...	...	...	
	Dadu	198	3,339	3,339	...	...	...	...	...	
	Johi	224	3,698	3,560	...	138	7	...	...	
	Sehwan	258	5,473	5,463	18	10	...	10	...	
	Mánjhand	85	1,450	1,355	...	95	...	...	...	
	Kotri	143	2,519	2,464	...	55	...	10	...	
	Kohistán	38	463	463	...	...	...	...	...	
	Total, Parts I to IV.	3,705	1,27,977	1,27,506	175	413 †125	57	1,148	55	† Arrears of previous year remaining unrecovered on 1st April 1898.
						532				
Hyderabad ...	Huzur	154	3,457	3,457	...	...	...	...	...	
	Hyderabad City ...	543	13,677	13,632	...	45	...	...	...	
	Guni	263	5,813	5,793	...	20	...	...	5	
	Badin	236	4,419	4,380	15	39	...	...	...	
	Tando Bago ...	235	4,436	4,436	5	...	...	...	...	
	Dero Mohbhat ...	189	3,049	3,049	...	...	...	...	...	
	Tando Alahyar ...	398	8,252	8,252	203	...	...	...	...	
	Shahdadpur ...	234	4,760	4,760	...	...	...	...	...	
	Hala	273	6,017	6,017	...	...	...	...	...	
	Sákrand	183	3,439	3,439	...	...	...	...	...	
	Moro	283	5,638	5,638	...	...	...	...	...	
	Nausháhro... ...	385	7,253	7,072	...	181	...	...	...	
	Kandiaro	256	4,130	4,130	...	...	...	...	...	
	Total, Part IV ...	3,632	74,340	74,055	223	285	...	...	5	
	Total under Part I.	97	1,700	1,700	...	...	...	...	...	
	Grand Total ...	3,729	76,040	75,755	223	285	...	...	5	
Shikárpur ...	Shikárpur City ...	773	18,589	15,334	...	3,255	...	2,181	9	
	Sukkur City ...	564	18,743	16,845	...	1,898	...	697	...	
	Shikárpur Táluka .	142	2,802	2,802	...	...	...	...	...	
	Sukkur Do. ...	221	4,374	4,349	...	25	...	28	...	
	Nausháhro... ...	280	5,701	5,691	...	10	...	20	...	
	Rohri	473	12,503	11,178	...	1,325	...	15	...	
	Ghotki	218	3,475	3,475	...	...	...	...	...	
	Mirpur	158	2,987	2,987	...	...	...	...	...	
	Ubauro	142	2,209	2,189	42	20	...	...	...	
	Lárkána	571	10,049	9,938	...	111	...	293	...	
	Labdarya	233	3,686	3,648	...	38	...	...	...	
	Kambar	424	7,625	7,605	...	20	...	297	...	
	Rato-dero	282	5,033	5,033	...	...	...	...	...	
	Mehar	234	3,949	3,949	5	...	...	...	..	
	Nasirabad	140	2,598	2,598	...	...	...	...	...	
	Kakar	199	3,762	3,762	...	...	...	...	...	
	Total, Part IV ...	5,054	1,08,085	1,01,383	47	6,702	...	3,531	9	
	Total, Parts I, II, and III ...	112	2,166	2,166	...	...	...	...	...	
	Total ...	5,166	1,10,251	1,03,549	47	6,702	... ‡1	3,531	9	‡ Arrears of previous year remaining unrecovered on 1st April 1898.
							1			

RETURN No. VII—*continued.*

District.	Tálukas.	Final Demand.		Collections.		Balance Outstanding.		Recovery of previous year's Amounts.		Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.	Tax.	Penalties.	Tax.	Penalties.	
1	2	3	4	5	6	7		8		9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Upper Sind Frontier.	Jacobabad	255	7,272	7,159	...	113	...	...	...	
	Thul	97	1,680	1,680	...	...	...	...	...	
	Kashmor	143	2,496	2,496	...	...	...	...	...	
	Sháhdádpur ...	110	2,183	2,183	...	...	...	...	...	
	Total, Part IV ...	605	13,631	13,518	...	113	...	...	...	
	„ „ I ...	7	67	67	...	...	...	...	...	
	Grand Total ...	612	13,698	13,585	...	113	...	...	...	
Thar and Párkar.	Umarkot	190	3,367	3,367	...	...	...	...	...	
	Khipra	109	1,673	1,673	...	...	...	...	...	
	Sanghar	101	1,554	1,554	...	...	...	...	...	
	Mithi	105	1,538	1,538	...	...	...	...	...	
	Diplo	65	911	911	...	...	...	...	...	
	Cháchro	128	1,998	1,998	...	...	...	...	...	
	Nagar	107	1,475	1,475	...	...	...	...	...	
	Mirpur	178	4,303	4,303	410	...	...	68	...	
	Total, Part IV ...	983	16,819	16,819	...	...	...	68	...	
	„ „ I ...	6	79	79	410	...	...	...	...	
	Grand Total ...	989	16,898	16,898	410	...	...	68	...	
	Grand Total ...	14,201	3,44,864	*3,37,293	855	7,513 125	57 1	4,747	69	*These exclude Rs. 58 paid as refunds on account of insurance in the Karáchi District.
						7,638	58			
						*7,696		4,816		

R. GILES,
Acting Commissioner in Sind.

No. 1595 OF 1898-99.

Income Tax Office,
Bombay, 12th September 1898.

From

H. C. COORLA'VA'LA, ESQUIRE,
Income Tax Collector, Bombay ;

To

J. W. P. MUIR-MACKENZIE, ESQ., M.R.A.C., I. C. S.,
Secretary to Government, Financial Department,
Bombay.

SIR,

I have the honour to submit the Annual Report on the working of the Income Tax Act in the City of Bombay for the year 1897-98, and to append the following returns :—

No. III.—Statement showing the collections of the tax under Parts I, II, III and IV of Schedule II of the Act.

No. IV.—Statement showing the original and final demand, and uncollected balances of sums due at the close of the year.

No. V.—Statement showing the classification of incomes on account of which the tax was collected during the year.

No. VI.—Statement of expenditure in the assessment and collection of the tax.

2. There is complete agreement between the returns (III, IV and V) under each Part.

3. The figures contained in these statements also agree with those in the Accountant General's books.

4. The original demand for the year under all the Parts of Schedule II of the Act amounted to Rs. 20,99,755 leviable from 26524 assessees as against Rs. 21,39,742 payable by 26323 persons in the previous year, thus showing an increase of 201 persons in the number of tax-payers and a decrease of Rs. 39,987 in the amount of assessment. The amount reduced or remitted on revision was Rs. 2,41,177 as compared with Rs. 1,64,489 in the preceding year. Penalties to the extent of Rs. 9 were imposed on 5 persons. The amount on account of previous year's arrears was Rs. 1,24,689. The net amount for collection thus stood at Rs. 19,83,276, out of which Rs. 18,55,868 were realized within the year, leaving Rs. 1,27,408 outstanding, which all have since been recovered. The subjoined table shows in detail the above particulars :—

District.	Population.	Original Demand.		Final Demand.						
				I.—Salaries.		II.—Companies.		III.—Securities.	IV.—Other sources of Income.	
		Number.	Amount.	Number.	Amount.	Number.	Amount.	Amount.	Number.	Amount.
			Rs.		Rs.		Rs.	Rs.		Rs.
Bombay ...	821764	26524	20,99,755	12938	3,93,144	176	4,40,855	73,160	12056	9,51,419

District.	Final Demand—*continued.*				Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding.
	Total.		Penalties.							
	Number.	Amount.	Number.	Amount.						
		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ...	25170	18,58,578	5	9	124,689	19,83,276	18,57,498	1,630	18,55,868	1,27,408

5. Exclusive of the outstandings of the previous year (Rs. 1,24,689), the amount of tax collected on account of the year 1897-98 has been Rs. 18,58,587,

of which Rs. 17,31,179 were collected between 1st April 1897 and 31st March 1898 and Rs. 1,27,408 were collected after that date. This result gives a decrease of Rs. 1,16,738 over the collections of the previous year as shown below in the details of the Parts :—

	1897-98.	1896-97.	Increase.	Decrease.
	Rs.	Rs.	Rs.	Rs.
Part I.—(Salaries)	3,93,144	3,85,124	8,020	...
„ II.— Railways	63,756	1,57,581	...	93,825
„ II.— Other Joint-stock Companies.	3,77,099	3,56,386	20,713	...
„ III.—Interest on Securities	73,160	60,057	13,103	...
„ IV.—Commerce, Trade, &c.... ...	9,51,419	10,16,105	...	64,686
Penalties	9	72	...	63
	18,58,587	19,75,325	41,836	1,58,574
	Net Decrease ...		1,16,738	

6. Under Part I the increase is due to a larger number of tax-payers being in receipt of salaries. The temporary special staff employed by the Plague Committee contributed largely to the increase.

Under Part II—Tax on Profits of Joint-stock Companies—the payment of tax made by the Railway Companies shows a decrease of Rs. 93,825, which is due to the falling off in the total returns of passenger and goods traffic of the Railway Companies, notably that of the G. I. P. Railway, owing to the famine and plague. The earnings of the other Joint-stock Companies show an increase of Rs. 20,713 over those of 1896-97. The year on the accounts of which assessments were made in 1897-98 was an exceptionally good year for cotton mills owing to an active demand for yarn from China and Japan. The shipments of Bombay-made yarn to these markets were the highest on record in the past year. The prospects of mill industry latterly have become very unfavourable owing to the falling off in the shipments of yarn to China in consequence of the China market being overstocked with yarn. This depression in mill industry will considerably affect the income tax receipts of the current year.

Under Part III—Interest on Securities—the increase of Rs. 13,103 is due principally to the issue of new debentures by cotton mills companies.

Under Part IV—Commerce, Trade, &c.—the collections show a decrease of Rs. 64,686. This result was anticipated in the concluding portion of paragraph 7 of my last report. The falling off in the receipts under Part IV was due to the depression in trade caused by famine and the plague. Though famine is happily over, slackness in trade continues owing to the prevalence of plague. The severe stringency in the money market which prevailed in Bombay during the export season and the absence of traders from Bombay on account of the plague also brought about much depression. These circumstances will materially affect the income tax receipts for the current year also. The mill industry has been passing through very trying and critical times, and this circumstance has greatly reduced the income of Mill Agents who paid large assessments under Part IV in respect of their commission. There will accordingly be a falling off in the income tax receipts under this head in the current year. Considerable difficulties are being experienced in effecting recoveries, the resistance to the demands of this department being more obstinate than before. Attempts were made by several assessees to evade proper assessments by producing unadjusted accounts or by producing accounts so manipulated as to show loss. Some of the assessees are in the habit of keeping back certain portions of their accounts, especially sutta or speculative transactions; in their books they show loss in speculation, but do not enter gains in speculative transactions. Some firms do not show the correct value of stocks on hand and thus try to evade the proper assessment by showing diminished amount of profits or even fictitious loss.

7. The number of persons originally assessed was 26524. The number of objection petitions as also the percentage of petitions to assessees cannot be

given as most of the objections against assessments were, as usual, made to the Collector by the assessees in person and disposed of at once after the examination of such proofs as were tendered. The number of written petitions made to the Collector was 152, the percentage between which and the number of assessment will not give the correct ratio of objections to assessments. The percentage of reductions on objections and the incidence of tax in relation to population are given in the subjoined table :—

Number of persons originally assessed.	Number of objection petitions.	Percentage of petitions to assessees.	Percentage of reductions on objections.	Incidence of the Tax under Parts I, II, III and IV.			
				Population of Bombay as per Census of 1891.	Per head of Population.	Per head of Tax-payer.	Number of persons to one Tax-payer.
					Rs. a. p.	Rs. a. p.	
26524	...	...	11·4	821764	2 4 2	73 13 5	32

8. One petition was made to the Commissioner under Section 27 of the Act against assessment under Part IV of the Act, and the action of this department was confirmed by the Commissioner. One petition was made to Government, who, in their Resolution, Financial Department, No. 4462, dated 23rd October 1897, were pleased to decline to alter the orders previously passed on the subject.

9. The following table shows the distribution over the main heads of the amount collected :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	3,87,765	20·89
II.—Companies	4,08,985	22·03
III.—Securities	68,743	3·70
IV.—(*a*) Profession	69,356	3·73
(*b*) Commerce	5,30,208	28·56
(*c*) Transport	18,602	1·002
(*d*) Trade	93,987	5·06
(*e*) Manufacture	38,148	2·05
(*f*) Property	2,39,995	12·93
Total, Part IV	9,90,296	53·36
Penalty	79	
Grand Total ...	18,55,868	

10. It will be seen from Statement VI that Rs. 38,186 per annum represent the cost of the Income Tax Establishment, in addition to which the amount allowed at the rate of 2 per cent. to the heads of firms, &c., for the collection of income tax on the salaries of their employés comes to Rs. 6,178. The former sum bears the ratio of 2·05 per cent. to the amount collected and on the total of the two sums, Rs. 44,365, the percentage comes to 2·38.

I have the honour to be,
Sir,
Your most obedient Servant,
H. C. COORLA'VA'LA,
Income Tax Collector, Bombay.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of Income Tax under Act II of 1886 in the year 1897-98 in the City of Bombay.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by the Government.		Salaries, Pensions, Annuities, and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private employers.				Profits of Companies,		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under Section 9 (1).		Tax levied under Section 9 (2).														
		No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.	Amount of Tax.	No. of Assessees.	Amount of Tax.	No. of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I ...	500, but less than 750	...	...	1398	7,534	292	3,387	5101	52,246	1	12		4344	43,440	11136	1,06,619	5	...	1,06,624	14	1,06,610	
II ...	750 ,, 1,000	...	...	141	2,523	122	2,302	1311	23,843	2	47		1577	23,655	3153	52,370	2	...	52,372	...	52,372	
III ...	1,000 ,, 1,250	...	...	91	2,015	74	1,822	783	18,914	1	29		1199	29,980	2448	52,760	14	...	52,774	...	52,774	
IV ...	1,250 ,, 1,500	...	...	68	1,972	20	580	497	14,163	1	39	...	847	23,716	1433	40,470	3	...	40,473	9	40,464	
V ...	1,500 ,, 1,750	...	...	49	1,696	30	1,037	393	13,182	...	...		663	23,205	1135	39,120	...	...	39,120	...	39,120	
VI ...	1,750 ,, 2,000	...	...	53	2,070	32	1,309	501	22,110	2	101		721	30,282	1309	55,872	...	...	55,872	...	55,872	
	Part III	...	...	...	...	...	...	...	...	...	...	38	...	.....	...	38	...	...	38	...	38	
	Total I to VI ...	...	...	1800	17,810	570	10,437	8586	1,44,458	7	228	38	9651	1,74,278	20,614	3,47,249	24	...	3,47,273	23	3,47,250	
VII ...	2,000, but less than 2,500	...	...	37	2,180	51	2,988	424	24,581	2	118		800	46,157	1314	76,024	5	...	76,029	51	75,978	
VIII ...	2,500 ,, 5,000	...	...	113	8,958	60	5,552	883	73,489	10	869		1224	1,11,477	2290	2,00,345	50	...	2,00,395	100	2,00,295	
IX ...	5,000 ,, 10,000	...	...	37	6,503	38	7,163	235	40,748	23	4,552		683	1,27,546	1016	1,86,512	...	...	1,86,512	594	1,85,918	
X ...	10,000 ,, 20,000	...	...	15	5,251	10	3,029	66	24,733	11	4,078		354	1,30,600	456	1,67,691	...	...	1,67,691	49	1,67,642	
XI ...	20,000 ,, 30,000	...	...	2	1,414	1	756	10	6,412	7	4,529	...	109	68,583	129	81,694	...	...	81,694	...	81,694	
XII ...	30,000 ,, 40,000	...	...	...	...	...	...	2	1,841	11	10,405		76	68,044	89	80,290	...	...	80,290	...	80,290	
XIII ...	40,000 ,, 50,000	...	...	...	...	...	...	...	...	10	11,445		35	41,023	45	52,468	...	...	52,468	...	52,468	
XIV ...	50,000 ,, 1,00,000	...	...	...	...	...	...	...	...	21	39,018		64	1,09,018	85	1,48,036	...	..	1,48,036	44	1,47,992	
XV ...	1,00,000 and more	...	...	...	...	...	...	...	...	46	3,33,843		21	1,14,343	67	4,48,186	...	...	4,48,186	550	4,47,636	
	Part III	...	...	..	...	...	...	...	...	...	...	68,924	...	.....	...	68,924	...	...	68,924	219	68,705	
	Total VII to XV ...	...	...	204	24,306	160	19,488	1620	1,71,804	141	4,08,857	68,924	3366	8,16,791	5491	15,10,170	55	...	15,10,225	1,607	15,08,618	
	GRAND TOTAL ...	...	...	2004	42,116	730	29,925	10206	3,16,262	148	4,09,085	68,962	13017	9,91,069	26105	18,57,419	79	...	18,57,498	1,630	18,55,868	

Income Tax Office,
Bombay, 12th September 1898.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. IV.

(RULE No. 19.)

Statement showing the Original and Final Demands and Uncollected Balances of sums due under Act II of 1886 in the year 1897-98 in the City of Bombay.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of Columns 9, 11, 13 and 14.	Collections.					Balance.	Remarks.
	Number of Assessees.	Amount of Tax.	Number of Petitions or Objections	Demand after Disposal.	Number of Petitions or Objections.	Demand after Disposal.	Number of Assessees.	Amount of Tax.	Number.	Amount.	Number.	Amount	Amount.		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	12954	3,94,417	...	3,93,666	...	...	12938	3,93,144	3	5	...	...	14,982 P 65	4,08,196	3,72,783	5	...	14,982 P 65	3,87,765 P 70	20,361	
Chapter III B and Part II, Schedule II	176	4,40,949	...	4,40,949	...	...	176	4,40,855	...	...	...	...	15,324	4,56,179	3,93,661	...	...	15,324	4,08,985	47,194	
Chapter III C and Part III, Schedule II	...	73,472	...	73,472	...	...	...	73,160	...	...	...	...	1,053	74,213	67,690	...	...	1,053	68,743	5,476	
Chapter III D and Part IV, Schedule II	13394	11,90,917	152	9,51,465	2	...	12056	9,51,419	2	4	...	...	93,258 P 7	10,44,688	8,97,038	2	...	93,258 P 7	9,90,296 P 9	54,381 P 2	
Total ...	26524	20,99,755	152	18,59,552	2	...	25170	18,58,578	5	9	...	...	1,24,689	19,83,276	17,31,172	7	...	1,24,689	18,55,868	1,27,408	

Income Tax Office,
Bombay, 12th September 1898.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

RETURN No. VI.

INCOME TAX FORM No. 31.

Statement of Expenditure incurred in the Assessment and Collection of the Tax under Act II of 1886 during the year ending 31st March 1898 in the City of Bombay.

Head.	Number.	Monthly Rate.	Number of Months.	Total Cost.	Remarks.
		Rs.		Rs. a. p.	
A.—Establishment—					
(1) Collector	1	700	12	*9,055 12 2	
(2) Assistant Collector ...	1	300	12	3,600 0 0	
(3) Clerks, Inspectors, Assistant Inspectors and Peons	48	...	12	22,730 0 10	
B.—Grain Compensation Allowance	...	...	...	266 2 2	
C.—Conveyance Allowance—					
(1) Collector	1	100	12	1,290 13 5	
(2) Assistant Collector ...	1	50	12	600 0 0	
D.—Contingencies—					
(1) Miscellaneous	...	...	12	344 0 0	
Allowance paid to the Assessor and Collector of Municipal Rates and Taxes for collecting Income Tax from owners of conveyances, horses and cattle plying for hire ...	...	.25	12	300 0 0	
Total ...	...	...	...	38,186 12 7	Being 2·05 per cent. on the collection.
Add—Commission of 2 per cent. allowed to the employers of labour for collecting Income Tax in 1897-98 as per instructions conveyed in the Accountant General's letter No. $\frac{B.}{23373}$, dated 13th December 1887 ...	...	...	...	6,178 7 5	
Grand Total ...	...	...	...	44,365 4 0	Being 2·38 per cent. on the collection.
Percentage of expenditure on collection.	...	...	...	2·38	

* This includes Rs. 496-12-5, the amount of salary due to the late Collector Mr. Seervai for the year 1896-97, but claimed by his heirs in 1897-98. Rs. 158-15-9 were paid to the Assistant Collector as sub. *pro-tem.* pay as Collector of Income Tax from 23rd January to 3rd February 1897, in addition to his substantive pay as Assistant Collector.

H. C. COORLAVALA,
Income Tax Collector, Bombay.

Income Tax Office,
Bombay, 12th September 1898.

No. I.T./97

INCOME TAX DEPARTMENT.

Dated Aden Treasury, 21st July 1898.

From

BRIGADIER-GENERAL O'M. CREAGH, V.C.,
Political Resident, Aden ;

To

THE SECRETARY TO GOVERNMENT,
Financial Department, Bombay.

SIR,

I have the honour to submit the Annual Administration Report on the working of the Income Tax Act in the Settlement of Aden for the year 1897-98 and to append the following returns :—

Return III.—Statement shewing the collection of the tax under Parts I, II, III and IV of Schedule II of Act II of 1886.

Return IV.—Statement shewing the original and final demands and uncollected balances of sums due at the close of the year.

*Return V.**—Statement shewing the classification of incomes on account of which the tax was collected during the year.

Return VI.—Statement of expenditure incurred in the assessment and collection of the tax.

Return VII.—Statement shewing the total assessments and collections at Aden and Perim.

2. Returns III, IV and V agree with one another under each Part, including the penalties included in Return IV.

Appendix A, shewing the amount of the tax brought on the books of the Accountant General and that shown in the Collector's returns, is attached. Agreement exists between the figures given in Appendix A.

Administration.

Assessment.

3. The assessment list for the Settlement of Aden was framed by the Head Accountant of the Aden Treasury; the list was principally based on the final demands of the previous year supplemented by fresh enquiries. Great care was taken in framing the list of assessment.

At Perim the tax was collected by the Assistant Resident, Perim, who is the Collector of Income Tax for the Island.

Revision.

4. The First Assistant Resident as Treasury Officer exercised powers of revision under Section 25 of the Act in the Settlement of Aden.

Supervision.

5. The general supervision was, as heretofore, exercised by the Resident, who has been invested with the powers of Commissioner under Section 27.

Collection.

6. In Aden the tax is collected in one instalment in accordance with Government Resolution, Financial Department, No. 784, dated 19th March 1886.

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* Not printed.

Original Demand.

7. In the year under report the original demand amounted to Rs. 38,859 from 957 assessees against Rs. 41,884 from 917 assessees in the preceding year, shewing an increase of 40 in the number of the assessees, but a decrease of Rs. 3,025 in the amount of the assessment due to the less profits returned by the Companies. The amount remitted in consequence of the successful petitions of objections was Rs. 2,822 as against Rs. 5,627 in 1896-97. The former sum includes Rs. 2,428 (compared with Rs. 2,636 in 1896-97) on account of Income Tax having been paid by the head offices of the objectors in India. Thus the net amount remitted was Rs. 394 against Rs. 2,991 of the preceding year. The final demands realized under all Parts, except interest on Government securities and official salaries, amounted to Rs. 35,659 after writing off Rs. 378 as irrecoverable. Penalties to the extent of Rs. 146 were inflicted on 103 persons. This, added to the final demand, brought up the grand total amount for collection during the year under report to Rs. 35,805, out of which Rs. 35,670 were collected, leaving Rs. 135 outstanding at the close of the year. This demand of Rs. 35,805 on comparison with the previous year's figures of Rs. 35,703 shews an increase of Rs. 102. The increase being small, calls for no special remark.

Return IV.

A table shewing the details of the original and final demands, collections and balances in Aden and Perim has been attached to this report.

A comparison of the figures under Part IV with those of the previous year gives the following result :—

District.	Year.	Original Demand.		Final Demand.	
		Number of Assessees.	Amount.	Number of Assessees.	Amount.
			Rs.		Rs.
Aden	1896-97 ...	527	23,643	449	18,016
	1897-98 ...	539	21,753	464	18,931
		+12	—1,890	+15	+915

8. The following table gives details as to the number of persons originally assessed, percentage on petitions and reductions, and incidence of the tax :—

District.	Number of Persons originally assessed.	Number of Petitions of objections.	Number of Petitions to Assessees.	Percentage of reduction on objections.	Incidence of the Tax under Parts I, II, III and IV.			
					Population of the District.	Per head of Population.	Per head of Tax-payers.	Number of persons to one Tax-payer.
						Rs. a. p.	Rs. a. p.	
Aden	864	92	10·65	7·91	35,055	0 15 0	41 9 6	44
Perim	93	...	...	...	986	3 4 3	34 9 8	11
Total ...	957	92	9·61	7·26	36,041	1 0 0	40 13 9	41

9. It will be seen that out of the total number of 957 assessees, 92 or 9·61 per cent. appealed against their assessment, including 19 assessees who produced certificates for payment of Income Tax by their head offices in India. The amount remitted to them was Rs. 2,428, hence the percentage on reductions on objections was high.

10. Taking Part IV alone, the following table shews fluctuations consequent on revision :—

Class.	Aden, 1897-98.		Aden, 1896-97.	
	Reduced.	Enhanced.	Reduced.	Enhanced.
	Rs.	Rs.	Rs.	Rs.
I	230	...	120	...
II	110	...	20	...
III	20	...	20	8
IV	8	...	...	...
V	...	...	...	...
VI	84	...	84	...
VII	104	...	153	...
VIII	417	...	573	...
IX	1,328	...	1,094	...
X	521	...	781	...
XI	...	...	2,790	...
	2,822	...	5,635	8
	2,822		5,627	

11. The average incidence of the tax per head of population in Aden and Perim is Re. 1-0-0, and that per head of tax-payers is Rs. 40-13-9.

Final Demands.

12. The final demands under all Parts amounted to Rs. 36,037 as against Rs. 36,257, and the net decrease was Rs. 220. The amount of penalty inflicted was of small amount ; it was ordered in the case of persons who attempted to evade the tax after the period allowed for payment was over. In no case was fine inflicted.

Return V.

13. This statement shews the distribution of the tax under the different trades, dealings and industries brought under the operations of the Act. This distribution of the total amount collected over the main headings is shown in the following table :—

Heads.	Amount.	Percentage on Total.
	Rs.	
I.—Salaries	14,851	41·64
II.—Companies	2,255	6·32
IV.—		
(*a*) Profession	90	·25
(*b*) Commerce	13,907	39·
(*c*) Transport	569	1·6
(*d*) Trade	2,310	6·48
(*e*) Manufacture... ...	170	·48
(*f*) Property	1,507	4·23
	18,553	52·04
	35,659	...

Appendix B.

14. Appendix B,* shewing the distribution of the principal sources of income under Part IV, is attached, from which it will be seen that, as in the previous year, general merchants paid the largest amount of the tax. The average amount paid by each assessee is given at the foot of the return.

* Not printed.

15. The total cost of the operations amounted to Rs. 914 against Rs. 893. The charge is, as usual, for the clerical establishment maintained for the whole year as well as for the commission paid for the collection of the tax by the employers from their employés.

Return VI.

16. An additional return showing the total assessment and collection at Aden and Perim, as required by the Government of India, is appended.

Return VII.

17. The working of the Act during the past year was satisfactory. The work is done with all reasonable care and is carefully supervised. As already explained, the assessments are made in Aden on the best information obtainable and after careful enquiry. I have again to bring to notice the services rendered by the Head Accountant and Treasurer, Mr. Byramji Sorabji, in the somewhat difficult work of carrying out the provisions of the Income Tax Act in a place situated as Aden is. Over Rs. 35,000 have been realized in Aden, exclusive of the tax on salaries, whilst the cost to Government has only been Rs. 914. This satisfactory result is mainly due to Mr. Byramji's exertions, and I consider that his work, both in the present and past years, is well deserving of recognition.

General Remarks.

I have the honour to be,

Sir,

Your most obedient Servant,

O. M. CREAGH,

Political Resident, and Commissioner of Income Tax, Aden.

RETURN No. III.

(RULE No. 19.)

Statement showing the Collections of the Tax under Act II of 1886 in the year 1897-98.

Class.	Amount of Income.	Salaries, Pensions, Annuities and Gratuities paid by Government.		Salaries, Pensions, Annuities and Gratuities paid by Local Authorities.		Salaries, &c., paid by Companies, Public Bodies, Associations, and Private Employers.				Profits of Companies.		Interest on Securities.	Other Sources of Income.		Total Collection of Tax.		Penalties by Collector.	Fines by Magistrate.	Total of Columns 17, 18 and 19.	Refunds.	Net Collections.	Remarks.
						Tax levied under.																
						Section 9 (1).		Section 9 (2).														
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.						
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
	Rs. Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	500—750 ...	...	...	51	533	43	473	83	738	1	18	...	237	2,370	415	4,132	69	...	4,201	...	4,201	
II	750—1,000 ...	...	...	10	179	22	385	19	342	...	...	...	51	765	102	1,671	18	...	1,689	...	1,689	
III	1,000—1,250 ...	...	...	3	71	18	339	9	225	...	...	...	50	1,000	80	1,635	22	...	1,657	...	1,657	
IV	1,250—1,500 ...	...	...	1	28	11	165	3	83	...	...	...	34	952	49	1,228	12	...	1,240	...	1,240	
V	1,500—1,750 ...	...	...	2	67	10	278	3	103	...	...	...	14	490	29	938	...	...	938	...	938	
VI	1,750—2,000 ...	...	...	1	37	8	200	7	287	...	...	...	6	252	22	776	...	...	776	...	776	
	Total, I to VI ...	...	...	68	915	112	1,840	124	1,778	1	18	...	392	5,829	697	10,380	121	...	10,501	...	10,501	
	Rs. Rs.																					
VII	2,000—2,500 ...	...	...	3	164	12	506	2	125	..	...	...	15	781	32	1,576	12	...	1 588	...	1,588	
VIII	2,500—5,000 ...	...	...	9	891	28	1,588	40	3,760	...	...	...	23	1,991	100	8,230	...	...	8,230	...	8,230	
IX	5,000—10,000 ...	...	...	3	587	4	823	8	1,177	...	...	...	17	2,604	32	5,191	...	...	5,191	...	5,191	
X	10,000—20,000 ...	...	...	...	...	1	367	1	330	...	...	...	2	521	4	1,218	...	...	1,218	...	1,218	
XI	20,000—30,000 ...	...	...	...	...	...	...	...	...	...	...	...	2	1,258	2	1,258	...	...	1,258	...	1,258	
XII	30,000—40,000 ...	...	...	...	...	...	...	...	...	1	935	...	1	781	2	1,716	...	...	1,716	...	1,716	
XIII	40,000—50,000 ...	...	...	...	...	...	...	...	...	...	...	...	4	4,666	4	4,666	...	...	4,666	...	4,666	
XIV	50,000—1,00,000...	...	...	...	...	...	...	...	...	1	1,302	...	...	...	1	1,302	...	...	1,302	...	1,302	
XV	1,00,000 and more...	...	...	...	...	...	...	..	...	...	...	...	...	...	...	...	...	...	...	...	...	
	Total, VII to XV ...	...	...	15	1,642	45	3,284	51	5,392	2	2,237	...	64	12,602	177	25,157	12	...	25,169	...	25,169	
	Grand Total ...	...	...	83	2,557	157	5,124	175	7,170	3	2,255	...	456	18,431	874	35,537	133	...	35,670	...	35,670	

Aden, 21st July 1898.

J. H. SADLER,
Income Tax Collector, Aden.

B 377—17

RETURN No. IV.

Statement showing the original and final Demands and uncollected Balances of sums due under Act II of 1886 in the year 1897-98.

Part of the Act under which the Income is assessed.	Original Demand.		Revision by Collector.		Revision by Commissioner.		Final Demand.		Penalties by Collector.		Fines by Magistrate.		Arrears of previous year.	Total of columns 9, 11, 13 and 14.	Collections.					Balance	Remarks.
	Number of assessees.	Amount of tax.	Number of petitions or objections.	Demand after disposal.	Number of petitions or objections.	Demand after disposal.	Number of assessees.	Amount of tax.	Number	Amount	Number	Amount	Amount		Tax.	Penalties.	Fines.	Arrears.	Total.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Chapter III A and Part I, Schedule II	415	14,851	...	14,851	...	1,4851	415	14,851	...	...	...	...	...	14,851	14,851	...	...	...	14,851	...	.....
Chapter III B and Part II, Schedule II	3	2,255	...	2,255	...	2,255	3	2,255	...	...	...	...	...	2,255	2,255	...	...	...	2,255	...	.....
Chapter III C and Part III, Schedule II	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	.....
Chapter III D and Part IV, Schedule II	539	21,753	92*	18,931	...	18,931	464	18,931	103	146	...	...	...	19,077	18,431	133	...	...	18,564	135†	Rs. 378 written off as irrecoverable.
Total ...	957	38,859	92	36,037	...	36,037	882	36,037	103	146	...	...	...	36,183	35,537	133	...	...	35,670	135	

*Including 19 assessees who produced certificates for payment of Income Tax in India amounting to Rs. 2,428.

†

	Rs.
Tax ...	... 122
Penalty ...	... 13
	135

Aden, 21st July 1898.

J. H. SADLER,
Income Tax Collector, Aden.

RETURN VI.

Statement of Expenditure incurred in the Assessment and Collections of Income Tax, under Act II of 1886, in the year 1897-98 at Aden.

Head.	Amount.	Remarks.
1	2	3
	Rs. a. p.	
Establishment	740 0 0	
Travelling Allowance	.....	
Contingencies	30 8 0	
2 per cent. commission for Collection of Income Tax	143 6 0	
Total Rs. ...	913 14 0	

RETURN VII.

Statement showing the Total Assessment and Collection on account of Income Tax for the District of Aden and Perim for the year 1897-98.

District.	Táluka.	Final Demand.		Collections.		Balance outstanding.	Recovery of previous year's arrears.	Remarks.
		Number of Assessees.	Amount of Tax.	Tax.	Penalties.			
			Rs.	Rs.	Rs.	Rs.		
Aden ...	...	789	32,819	32,319	133	135	...	
Perim ...	...	93	3,218	3,218	...	...	...	
Total ...	...	882	36,037	35,537	133	135	...	

J. H. SADLER,
Income Tax Collector, Aden.

Aden, 21st July 1898.

APPENDIX A.

Statement showing the total Collections of Income Tax in Aden credited in the accounts of the Accountant General for 1897-98 and those shown in the Collector's Return No III.

District.	As per annual certificate furnished by the Accountant General.										As per Collector's Income Tax Return No. III (Column 20).	Difference between the credit of the Accountant General, Column 10 and those of the Collector's.	Remarks.
	Deduction by Government from Salaries and Pensions.	Deduction by Government from interest on Government Securities.	Total of Columns 2 and 3.	Recoveries from Securities of Local Authorities and Companies.	Recoveries from Salaries.		Ordinary Collections.		Penalties.	Other Items.	Total of Columns 5 to 9.			
					Paid by Local Authority.	Paid by Companies and Private Employés.	Profits of Companies.	Other sources of Income.						
1	2	3	4	5	6		7		8	9	10	11	12	13
Aden	4,980	180	5,160	...	2,557	12,294	2,255	18,431	133	...	35,670	35,670	...	

Aden, 21st July 1898.

J. H. SADLER,
Income Tax Collector, Aden.

LIBRARY OF THE BOMBAY BRANCH

Table showing Details for Aden and Perim of the Original and Final Demands, Collections and Balances for the year 1897-98.

Districts.	Population.	Original Demand.		Final Demand.										Arrears of previous year.	Grand Total.	Gross Collection.	Refund.	Net Collection.	Balance outstanding, including Amount written off and remitted.
				I Salaries, &c.		II Companies.		III Securities.	IV Sources of Income.		Total.		Penalties.						
		Number.	Amount.	Number.	Amount	Number.	Amount.	Number and Amount.	Number.	Amount.	Number.	Amount.	Number.	Amount.					
			Rs.		Rs.		Rs.			Rs.		Rs.		Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Aden ...	35,055	864	35,641	325	11,946	3	2,255	....	461	18,618	789	32,819	103	146	...	32,965	32,452	...	32,452	3,335
Perim ...	986	93	3,218	90	2,905	...	...	...	3	313	93	3,218	...	...	...	3,218	3,218	...	3,218	...
Total ...	36,041	957	38,859	415	14,851	3	2,255	...	464	18,931	882	36,037	103	146	...	36,183	35,670	...	35,670	3,335

Aden, 21st July 1898.

J. H. SADLER,
Income Tax Collector, Aden.

RETURN No. I.

Statement showing the Collections of the Tax under Act II of 1886 from Salaries, Pensions, Annuities and Gratuities paid by the Government in the year 1897-98.

Class.	Income.	Paid by the Government of Bombay.								Remarks.
		Salaries.		Pensions and Annuities.		Gratuities.		Total.		
		Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	Number of Assessees.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
			Rs.		Rs.		Rs.		Rs.	
I	Rs. 500 but less than Rs. 750 ...	2,144	25,947	406	5,349	1	13	2,551	31,309	
II	„ 750 do. „ 1,000 ...	747	13,568	125	2,727	2	45	874	16,340	
III	„ 1,000 do. „ 1,250 ...	476	11,867	118	3,353	...	...	594	15,220	
IV	„ 1,250 do. „ 1,500 ...	161	4,637	76	2,310	...	...	237	6,947	
V	„ 1,500 do. „ 1,750 ...	162	5,085	57	2,033	...	...	219	7,118	
VI	„ 1,750 do. „ 2,000 ...	307	12,135	40	1,684	1	52	348	13,871	
	Total I to VI ...	3,997	73,239	822	17,456	4	110	4,823	90,805	
VII	Rs. 2,000 but less than Rs. 2,500 ...	307	18,099	60	4,217	...	...	367	22,316	
VIII	„ 2,500 do. „ 5,000 ...	411	38,695	98	9,454	...	...	509	48,149	
IX	„ 5,000 do. „ 10,000 ...	286	53,473	32	6,412	...	...	318	59,885	
X	„ 10,000 do. „ 20,000 ...	161	50,475	17	4,617	...	...	178	55,092	
XI	„ 20,000 do. „ 30,000 ...	50	28,742	7	2,372	...	...	57	31,114	
XII	„ 30,000 do. „ 40,000 ...	17	11,805	6	—4,988	...	...	23	6,817	
XIII	„ 40,000 do. „ 50,000 ...	12	10,898	2	1,400	...	...	14	12,298	
XIV	„ 50,000 do. „ 1,00,000 ...	3	5,180	...	...	...	...	3	5,180	
XV	„ 1,00,000 and more	1	4,221	...	...	...	...	1	4,221	
	Total VII to XV ...	1,248	2,21,588	222	23,484	...	...	1,470	2,45,072	
	Grand Total ...	5,245	2,94,827	1,044	40,940	4	110	6,293	3,35,877	

No. B. K. 6407.

Book Department.

Forwarded to Government in the Financial Department, with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Bombay, Accountant General's Office, 31st May 1898.

W. L. HARVEY,
Accountant General.

Detailed Statement showing the Collections of the Tax on Salaries, Pen

TAX ON

Districts.	Number of Assessees and the Amount of Tax at 4 pies in the Rupee.												Number of			
	I		II		III		IV.		V.		VI.		VII.		VIII.	
	Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.		Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	105	1,369	29	530	23	580	5	130	7	172	10	425	13	791	20	2,010
Broach	44	531	14	248	6	159	1	15	1	31	7	252	3	148	6	606
Kaira	70	877	22	408	9	229	2	59	4	138	7	259	14	825	12	1,078
Surat	62	781	16	319	11	282	6	171	1	9	13	531	3	209	13	1,337
Thána	61	702	22	399	12	284	3	86	5	176	10	3 9	8	422	12	1,168
Ahmednagar	68	886	20	368	14	346	3	93	3	109	21	811	8	471	7	567
Khándesh	82	1,064	27	526	10	443	5	155	2	82	12	466	12	662	21	1,901
Násik	59	778	15	284	12	298	3	91	5	135	9	341	12	665	10	910
Poona	85	1,091	105	1,895	23	567	20	642	1	11	23	874	18	963	30	3,071
Sátára	61	846	14	266	10	258	4	112	3	80	12	485	12	685	12	1,109
Sholápur...	54	721	11	197	7	180	3	84	5	64	10	404	10	512	9	838
Belgaum	76	905	16	285	10	244	4	121	3	95	8	310	10	544	9	958
Bijápur	58	667	17	320	7	170	3	90	3	90	10	410	7	433	6	646
Dhárwár...	61	757	15	276	11	247	2	53	4	129	5	197	15	739	9	878
Kánara	52	547	12	232	7	175	3	74	4	129	6	206	8	490	3	229
Kolába	35	415	10	189	6	147	2	54	2	79	7	272	7	416	5	432
Ratnágiri	71	857	20	342	10	251	3	83	2	65	9	341	9	529	6	527
Hyderabad	82	1,008	28	374	23	562	1	43	4	143	12	685	7	752	14	1,227
Karáchi	174	1,909	41	758	34	840	10	276	7	231	14	577	14	843	26	2,638
Shikárpur	85	1,002	26	496	21	528	2	53	7	233	11	430	17	1 0 0	11	1,132
Aden	25	305	13	250	3	66	3	81	3	105	3	131	2	143	6	512
Baroda	6	79	1	5	3	74	...	...	3	98	...	...	3	178	1	18
Cutch	1	2	3	48	...	...	...	...	...	...	1	40	..	...	...	...
Káthiáwár	9	117	4	76	4	109	1	3	1	29	3	99	3	172	5	462
Customs...	173	2,062	54	1,000	62	1,583	12	345	31	1,034	33	1,289	30	1,795	44	4,027
Mint	23	208	8	146	4	101	1	16	2	51	2	103	1	83	8	735
Presidency Audit Department, including Presidency Bank ...	391	4,566	170	3,064	124	2,889	55	1,615	45	1,514	46	1,766	55	3,299	88	8,062
Forest, Northern Circle .	19	238	2	47	2	65	1	9	1	6	1	17	2	93	8	698
Do. Central Circle ...	27	337	4	69	4	103	...	...	1	24	...	...	1	83	4	367
Do. Southern Circle..	17	229	6	107	3	77	1	28	1	16	1	17	2	139	3	291
Do. Sind Circle ..	8	91	2	44	1	10	2	55	1	7	1	8	1	5	3	261
Total ..	2,144	25,947	747	13,568	476	11,867	161	4,637	162	5,085	307	12,135	307	18,099	411	38,695

TAX ON

Districts.	Number of Assessees and Amount of Tax at 4 pies in the Rupee—continued.						Number of Assessees and Amount of Tax at 5 pies									
	IV.		V.		VI.		VII.		VIII.		IX.		X.		XI.	
	Rs. 1,250, but less than Rs. 1,500.		Rs. 1,500, but less than Rs. 1,750.		Rs. 1,750, but less than Rs. 2,000.		Rs. 2,000, but less than Rs. 2,500.		Rs. 2,500, but less than Rs. 5,000.		Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.	
	No.	Rs.	No.	Rs.	No.	Rs.	No	Rs.	No	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
Ahmedabad	2	109	3	147	1	12	4	295	7	704	1	200	1	294	...	...
Broach	1	38	1	5	...	...	1	30	2	172	1	172	2	527	...	...
Kaira	1	2	1	36	1	17	1	40	1	23	2	328	1	126	1	34
Surat	10	323	6	228	3	150	7	423	10	1,048	4	879	1	352	...	...
Thána	...	...	1	36	1	35	1	73	1	102	...	...	...	..	...	...
Ahmednagar	6	181	7	253	...	...	1	97	1	87	1	238	...	...	...	...
Khándesh	1	14	4	63	...	...	1	100	1	19	...	...	...	...	...	...
Násik	1	2	1	31	2	115	1	151	1	81	...	...	...	...	...	...
Poona	18	615	2	91	9	454	12	1,052	19	2,321	1	202	1	266	...	...
Sátára	2	61	2	84	4	213	1	29	3	297	...	...	...	...	1	781
Sholápur...	1	12	1	25	...	...	1	149	...	...	1	22	...	...	1	53
Belgaum	6	175	2	78	1	5	3	209	3	226	1	109	1	103	...	...
Bijápur	...	...	2	57	1	3	...	...	1	114	...	...	...	...	...	...
Dhárwár...	...	...	1	34	1	27	1	55	1	78	...	...	...	...	...	...
Kánara	1	27	...	...	...	..	...	...	1	109	...	...	...	...	...	...
Kolába	1	2	2	70	...	...	2	118	...	...	...	...	...	...	...	...
Ratnágiri	2	61	3	161	1	93	1	142	1	62	1	43	1	18	1	95
Hyderabad	4	114	1	29	2	7	2	109	6	540	4	1,008	3	1,062	2	1,313
Karáchi	2	63	2	106	2	76	3	161	7	619	1	73	1	22	...	...
Shikárpur	...	...	1	14	2	109	3	187	3	313	2	416	2	703	...	...
Aden	...	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...
Baroda	1	50	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Cutch	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Káthiáwár	..	...	...	...	1	43	...	...	1	8	...	...	...	...	...	...
Customs...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Mint	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Presidency Audit Department, including Presidency Bank ...	16	461	14	485	8	254	14	794	28	2,451	12	2,722	3	1,144	1	96
Forest, Northern Circle .	...	...	...	...	...	...	...	...	...	...	...	...	...	..	...	...
Do. Central Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Southern Circle ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Do. Sind Circle ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	76	2,310	57	2,033	40	1,684	60	4,217	98	9,454	32	6,412	17	4,617	7	2,372

sions and Gratuities paid by Government during the year 1897-98.

SALARIES.														Total Tax on Salaries.		TAX ON PENSIONS.					
ASSESSEES AND THE AMOUNT OF TAX AT 5 PIES IN THE RUPEE.																NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.					
IX.		X.		XI.		XII.		XIII.		XIV.		XV.				I.		II.		III.	
Rs. 5,000, but less than Rs. 10,000.		Rs. 10,000, but less than Rs. 20,000.		Rs. 20,000, but less than Rs. 30,000.		Rs. 30,000, but less than Rs. 40,000.		Rs. 40,000, but less than Rs. 50,000.		Rs. 50,000, but less than Rs. 100,000.		Rs. 1,00,000 and upwards.				Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1,000, but less than Rs. 1,250.	
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.
15	2,807	6	2,436	1	474	1	559	1	446	...	...	...	...	236	12,729	8	138	6	126	7	215
4	749	1	112	1	725	...	...	...	...	...	...	...	...	88	3,576	6	70	1	3	4	95
5	891	2	713	1	276	...	...	...	...	...	...	...	...	148	5,753	8	92	1	26	1	42
6	1,227	3	1,152	1	374	...	...	...	...	...	...	...	...	135	6,392	81	565	9	166	7	223
7	1,428	2	675	1	876	...	...	...	...	...	...	...	...	143	6,605	10	111	8	147	6	158
9	1,712	3	998	2	1,314	...	...	...	...	...	...	...	...	158	7,675	5	121	3	77	13	353
9	1,475	2	596	1	857	...	...	...	...	...	...	...	...	183	8,227	19	246	1	12	7	291
7	1,343	3	912	2	1,344	...	...	...	...	...	...	...	...	137	7,101	12	381	4	124	2	61
20	3,756	20	5,980	3	1,880	3	1,756	1	1,696	...	...	...	...	352	23,582	24	400	14	330	8	255
9	1,905	3	828	2	1,380	...	...	...	...	...	...	...	...	142	7,954	43	596	6	137	4	92
8	1,423	3	969	1	393	...	...	...	...	...	...	...	...	121	5,785	6	173	1	48	...	...
9	1,839	4	1,194	3	1,862	1	755	1	266	...	...	...	...	154	9,378	12	183	7	132	1	49
3	665	3	990	...	...	...	...	...	...	...	...	...	...	117	4,481	6	154	1	14	1	48
8	1,514	3	872	2	1,215	...	...	...	...	...	...	...	...	135	6,877	9	168	1	31	2	63
5	954	1	321	1	711	1	122	...	...	...	...	...	...	103	4,190	6	83	1	3	4	95
4	713	1	144	1	570	...	...	...	...	...	...	...	...	80	3,431	21	183	3	62	1	25
8	1,612	3	818	2	975	...	...	...	...	...	...	...	...	143	6,400	16	288	5	313	4	142
10	1,840	10	1,543	2	854	...	...	...	...	...	...	...	...	193	9,031	23	243	13	236	11	269
16	3,003	9	2,719	3	2,198	1	623	1	666	...	...	...	...	350	17,281	9	124	10	217	4	143
7	1,400	4	1,232	1	606	...	...	...	...	...	...	...	...	192	8,122	16	196	2	36	5	148
8	1,472	4	1,002	1	737	1	148	...	...	...	...	...	...	72	4,952	1	16	1	12	...	...
1	240	1	338	...	...	1	819	...	...	...	...	...	...	20	1,849	...	...	...	...	...	...
...	...	1	457	...	...	...	...	...	...	...	...	...	...	6	547	...	...	...	...	...	...
4	940	3	974	1	126	1	685	...	...	...	...	...	...	39	3,792	1	5	...	...	1	2
14	2,578	5	1,450	2	1,347	1	763	1	179	...	...	...	...	462	19,452	1	22	1	6	...	...
3	594	...	...	1	104	1	690	...	...	...	...	...	...	54	2,831	...	...	...	...	...	...
67	11,899	53	18,622	13	7,354	5	4,885	7	8,245	3	5,180	1	4,221	1,123	87,181	63	791	26	469	25	584
5	785	2	715	...	...	...	...	...	...	...	...	...	...	43	2,673	...	...	...	...	...	...
8	1,469	2	609	1	190	...	...	...	...	...	...	...	...	52	3,251	...	...	...	...	...	...
5	875	3	741	...	...	...	...	...	...	...	...	...	...	42	2,520	...	...	...	...	...	...
2	365	1	363	...	...	...	...	...	...	...	...	...	...	22	1,209	...	...	...	...	...	...
286	53,473	161	50,475	50	28,742	17	11,805	12	10,898	3	5,180	1	4,221	5,245	2,94,827	406	5,349	125	2,727	118	3,353

PENSIONS—*continued.*								TAX ON GRATUITIES.									
IN THE RUPEE.						Total Tax on Pensions.		NUMBER OF ASSESSEES AND AMOUNT OF TAX AT 4 PIES IN THE RUPEE.						Total Tax on Gratuities.		TOTAL TAX ON SALARIES, PENSIONS AND GRATUITIES.		REMARKS.
XII.		XIII.		XV.				I.		II.		VI.					
Rs. 30,000, but less than Rs. 40,000.		Rs. 40,000, but less than Rs. 50,000.		Rs. 1,00,000 and upwards.				Rs. 500, but less than Rs. 750.		Rs. 750, but less than Rs. 1,000.		Rs. 1750, but less than Rs. 2,000.					
No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	No.	Rs.	
1	71	...	...	...	...	41	2,311	...	...	...	...	...	...	...	...	277	15,040	
1	222	...	...	...	...	20	1,334	...	...	...	...	...	...	...	...	108	4,910	
...	...	...	...	...	...	19	766	...	...	...	...	...	...	...	...	167	6,519	
1	—6,455	...	...	...	...	139	—2,098	...	...	...	...	...	...	...	...	274	4,294	
...	...	...	...	...	...	28	662	...	...	...	...	...	...	...	...	171	7,267	
...	...	...	...	...	...	37	1,407	...	...	1	19	...	...	1	19	196	9,10	
...	...	...	...	...	...	34	745	...	...	...	...	...	...	...	...	217	8,97	
...	...	...	...	...	...	24	946	...	...	...	...	...	...	...	...	161	8,047	
1	81	1	1,075	...	...	110	7,142	...	...	...	...	...	...	...	...	462	30,724	
...	...	...	...	...	...	66	2,290	...	...	...	...	...	...	...	...	208	10,244	
...	...	...	...	...	...	12	482	...	...	...	...	...	...	...	...	133	6,267	
...	...	...	...	...	...	37	1,269	...	...	...	...	...	...	...	...	191	10,647	
...	...	...	...	...	...	12	390	...	...	...	...	...	...	...	...	129	4,871	
...	...	...	...	...	...	16	456	...	...	...	...	...	...	...	...	151	7,332	
...	...	...	...	...	...	13	317	...	...	...	...	...	...	...	...	116	4,507	
...	...	...	...	...	...	30	460	...	...	...	...	...	...	...	...	110	3,891	
...	...	...	...	...	...	36	1,418	...	...	...	...	...	...	...	...	279	7,818	
1	938	...	...	...	...	72	5,939	...	...	...	...	...	...	...	...	265	14,970	
...	...	...	...	...	...	41	1,687	...	...	...	...	...	...	...	...	391	18,963	
...	...	...	...	...	...	36	2,122	...	...	...	...	...	...	...	...	228	10,244	
...	...	...	...	...	...	2	28	...	...	...	...	...	...	...	...	74	4,980	
...	...	...	...	...	...	1	50	...	...	...	...	...	...	...	...	21	1,899	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	6	547	
...	...	...	...	...	...	4	58	...	...	...	...	...	...	...	...	43	3,850	
...	...	...	...	...	...	2	28	...	...	...	...	...	...	...	...	464	19,480	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54	2,831	
1	155	1	325	...	...	212	10,731	1	13	1	26	1	52	3	91	1,338	98,003	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	43	2,675	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	52	3,25	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	42	2,520	
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	1,209	
6	—4,988	2	1,400	...	...	1,044	40,940	1	13	2	45	1	52	4	110	6,293	3,35,877	

W. L. HARVEY,
Accountant General.

RETURN No. II.

Statement showing the Collections of the tax under Act II of 1886 from Interest on Securities in the year 1897-98.

Class.	Rate of Tax.	Securities of the Government of India.		Bonds or Debentures charged by Parliament on the Revenues of India.		Securities of Local Authority or Company.		Total.		Remarks.
		Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	
1	2	3	4	5	6	7	8	9	10	11
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I to VI ...	At 4 pies in the rupee.	7,58,300	575	...	...	64,600	69	8,22,900	644	
VII to XV ...	At 5 pies in the rupee.	20,93,97,500	1,58,765	...	...	5,53,92,900	73,830	26,47,90,400	2,32,595	
	Total ...	21,01,55,800	1,59,340	...	...	5,54,57,500	73,899	26,56,13,300	2,33,239	

No. B. K. 6379

Forwarded to Government in the Financial Department with reference to Article 1629 of the Civil Account Code. Detailed statement accompanies.

Dated, Bombay, 31st May 1898.

W. L. HARVEY,
Accountant General.

Detailed Statement showing the Collections of the Tax under Act II of 1886 from Interest on Securities in the year 1897-98.

Districts.	SECURITIES OF THE GOVERNMENT OF INDIA.				SECURITIES OF LOCAL AUTHORITY OR COMPANY.				TOTAL.	
	AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.		AT 4 PIES IN THE RUPEE.		AT 5 PIES IN THE RUPEE.			
	I to VI.		VII to XV.		I to VI.		VII to XV.			
	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.	Amount of Securities.	Amount of Tax.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	46,500	35	6,73,400	843	18,000	19	2,95,000	496	10,32,900	1,393
Broach ...	27,000	21	6,23,400	621	.....	...	.....	.....	6,55,400	642
Kaira ...	.....	...	3,700	3	.....	...	.....	.....	3,700	3
Surat ...	69,500	51	7,75,500	1,147	.....	...	2,99,700	481	11,44,700	1,679
Thána ...	.....	...	2,500	3	.....	...	.....	.....	2,500	3
Ahmednagar ...	.....	...	1,27,000	180	.....	...	.....	.....	1,27,000	180
Khándesh ...	.....	...	32,100	61	.....	...	.....	.....	32,100	61
Násik ...	.....	...	9,500	12	.....	...	.....	.....	9,500	12
Poona ...	26,500	20	16,60,600	1,818	6,000	8	60,700	79	17,53,800	1,925
Sátára ...	10,000	4	73,700	81	1,300	1	1,53,700	125	2,38,700	211
Sholápur ...	.....	...	55,500	83	.....	...	22,000	27	77,500	110
Belgaum ...	.....	...	70,500	84	.....	...	.....	.....	70,500	84
Bijápur ...	.....	...	33,700	44	.....	...	.....	.....	33,700	44
Dhárwár ...	.....	...	50,000	81	.....	...	.....	.....	50,000	81
Kánara ...	1,500	1	20,600	25	.....	...	.....	.....	22,000	26
Kolába ...	.....	...	.....	...	1,800	4	.....	.....	1,800	4
Ratnágiri ...	.....	...	64,700	82	.....	...	58,500	84	1,23,200	166
Hyderabad ...	.....	...	95,800	127	.....	...	.....	.....	95,800	127
Karáchi ...	.....	...	15,55,000	998	.....	...	31,54,700	3,514	47,09,700	4,512
Shikárpur ...	.....	...	1,800	1	.....	...	61,800	99	63,600	100
Aden ...	.....	...	1,25,600	180	.....	...	.....	.....	1,25,600	180
Baroda ...	5,000	2	1,32,23,500	13,815	.....	...	.....	.....	1,32,23,500	13,817
Cutch ...	.....	...	2,66,600	258	.....	...	.....	.....	2,66,600	258
Káthiáwár ...	.....	...	9,59,700	1,301	.....	...	.....	.....	9,59,700	1,301
Bank of Bombay ...	5,72,300	441	18,88,88,200	1,36,917	37,500	37	5,12,86,800	68,925	24,07,84,800	2,06,320
Total ...	7,58,300	575	20,93,97,500	1,58,765	64,600	69	5,53,92,900	73,830	26,56,13,300	2,33,239

W. L. HARVEY,
Accountant General.

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